Volume 41, Number 9 Pages 543-650 May 2, 2016

### SALUS POPULI SUPREMA LEX ESTO

"The welfare of the people shall be the supreme law."



# JASON KANDER SECRETARY OF STATE

# MISSOURI REGISTER

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# Missouri



## REGISTER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at <a href="http://www.sos.mo.gov/adrules/pubsched.asp">http://www.sos.mo.gov/adrules/pubsched.asp</a>

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**RULES**—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the Code of State Regulations in this system—

 Title
 Code of State Regulations
 Division
 Chapter
 Rule

 1
 CSR
 10 1.
 010

 Department
 Agency, Division
 General area regulated
 Specific area regulated

They are properly cited by using the full citation, i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

ules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the Missouri and the United States Constitutions; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

Il emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

### Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2255—Missouri Board for Respiratory Care Chapter 1—General Rules

### **EMERGENCY AMENDMENT**

**20 CSR 2255-1.040 Fees**. The Missouri Board for Respiratory Care is proposing to add section (3).

PURPOSE: The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of sections 334.800 to 334.930, RSMo, governing the practice of respiratory care. Pursuant to section 334.850, RSMo, the board shall set the appropriate amount of fees by rule, so that the revenue produced shall not substantially exceed the cost and expense of administering the provisions of sections 334.800 to 334.930, RSMo. Based on the board's five- (5-) year projections, the board finds it necessary to reduce renewal fees for respiratory care therapists.

Licenses expire on July 31, 2016, therefore, renewal notices will be mailed in May 2016. Any respiratory care practitioner wishing to renew their license for the 2016 renewal period will be assessed the decreased renewal fee. Without this emergency amendment the decreased fee requirement will not be effective in time for the renewal notice and the board will collect more revenue than it is statutorily authorized to collect.

EMERGENCY STATEMENT: The Missouri Board for Respiratory Care is statutorily obligated to set all fees, by regulation, necessary to administer the provisions of sections 334.850 to 334.930, RSMo. Pursuant to section 334.850, RSMo, the board shall set the appropriate amount of fees by rule, so that the revenue produced shall not substantially exceed the cost and expense of administering the provisions of sections 334.850 to 334.930, RSMo. Therefore, the board is proposing to decrease 2016 renewal fees for Missouri respiratory care therapists from thirty dollars (\$30) to five dollars (\$5) and the respiratory care therapists inactive license renewal fee from twenty dollars (\$20) to five dollars (\$5). Renewal notices will be mailed the first week of May 2016. Without this emergency amendment, the decreased fee requirements will not be effective prior to renewal notices being mailed and the board will collect more revenue than it is statutorily authorized to collect. The scope of the emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. In developing this emergency amendment, the board has determined that the fee decrease is necessary for the 2016 renewal period to prevent funds from exceeding the maximum fund balance thereby resulting in a transfer from the fund to general revenue as set forth in section 334.850, RSMo. Pursuant to section 324.001.10, RSMo, a compelling governmental interest is deemed to exist for the purposes of section 536.025, RSMo, for licensure fees to be reduced by emergency rule, if the projected fund balance of any agency assigned to the Division of Professional Registration is reasonably expected to exceed an amount that would require transfer from that fund to general revenue. The board believes this emergency amendment to be fair to all interested parties under the circumstances. This emergency amendment was filed April 1, 2016, becomes effective April 11, 2016, and expires January 18, 2017.

(3) To ensure compliance with section 334.850, RSMo, the following renewal fees shall be effective from May 1, 2016 to July 31, 2016:

(A) Biennial License Renewal fee

(B) Biennial Inactive License Renewal fee \$5

AUTHORITY: section 334.840.2, RSMo 2000, and section 334.850, RSMo Supp. 2013. This rule originally filed as 4 CSR 255-1.040. Emergency rule filed June 25, 1998, effective July 6, 1998, expired Feb. 25, 1999. Original rule filed June 25, 1998, effective Jan. 30, 1999. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 1, 2016, effective April 11, 2016, expires Jan. 18, 2017. A proposed amendment covering this same material will be published in this issue of the Missouri Register.

nder this heading will appear the text of proposed rules and changes. The notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This is set out in the Purpose section with each rule. Also required is a citation to the legal authority to make rules. This appears following the text of the rule, after the word "Authority."

ntirely new rules are printed without any special symbology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules which are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

n important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

n agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close of comments date will be used as the beginning day in the ninety- (90-) day-count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice and file a new notice of proposed rulemaking and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder: **Boldface text indicates new matter**.

[Bracketed text indicates matter being deleted.]

Title 2—DEPARTMENT OF AGRICULTURE Division 30—Animal Health Chapter 10—Food Safety and Meat Inspection

### PROPOSED AMENDMENT

**2 CSR 30-10.010 Inspection of Meat and Poultry**. The director is amending section (2).

PURPOSE: This amendment ensures that the current rule language clearly includes the most recent publication date of Part 300 to the end of Title 9, the Code of Federal Regulations for the Missouri Meat and Poultry Inspection Program to be in compliance with the federal regulations and maintain "equal to" status as determined by the United States Department of Agriculture/Food Safety and Inspection Service.

(2) The standards used to inspect Missouri meat and poultry slaugh-

ter and processing shall be those shown in Part 300 to end of Title 9, the *Code of Federal Regulations* (January [2014] 2016), herein incorporated by reference and made a part of this rule as published by the United States Superintendent of Documents, 732 N Capitol Street NW, Washington, DC 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: http://bookstore.gpo.gov. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: section 265.020, RSMo 2000. Original rule filed Sept. 14, 2000, effective March 30, 2001. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Oct. 2, 2015, effective Oct. 12, 2015, expired April 18, 2016. Amended: Filed March 23, 2016.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COSTS: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed amendment with the Missouri Department of Agriculture, Dr. Harold Treese, PO Box 630, Jefferson City, MO 65102 or by email to Harold.Treese@mda.mo.gov. To be considered comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

### Title 2—DEPARTMENT OF AGRICULTURE Division 80—State Milk Board Chapter 5—Inspections

### PROPOSED AMENDMENT

**2 CSR 80-5.010 Inspection Fees**. The board is amending the purpose and section (1).

PURPOSE: The proposed amendment updates the fiscal year, no changes to the inspection fee.

PURPOSE: This rule complies with section 196.945, RSMo, to set inspection fees for Fiscal Year [2016] 2017 for milk produced on farms inspected by the State Milk Board and milk imported from points beyond the limits of routine inspection.

(1) The inspection fee for Fiscal Year [2016] 2017 (July 1, [2015] 2016–June 30, [2016] 2017) shall be five cents  $(5\not e)$  per hundred weight on milk produced on farms inspected by the State Milk Board or its contracted local authority and four and a half cents  $(4.5\not e)$  per hundred weight on milk imported from areas beyond the points of routine inspection.

AUTHORITY: section 196.939, RSMo 2000. Original rule filed April 12, 1977, effective Sept. 11, 1977. For intervening history, please consult the Code of State Regulations. Amended: Filed March 22, 2016.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the State Milk Board, 1616 Missouri Boulevard, Jefferson City, MO 65109. To be considered, comments must be received with in thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

# Title 2—DEPARTMENT OF AGRICULTURE Division 100—Missouri Agricultural and Small Business Development Authority Chapter 11—Missouri Dairy Revitalization Programs

### PROPOSED RULE

### 2 CSR 100-11.010 Dairy Producer Margin Insurance Premium Assistance Program

PURPOSE: This rule describes eligibility and application procedures for the dairy producer margin insurance premium assistance program.

- (1) Definitions. As used in this rule, the following shall mean:
- (A) Missouri Agricultural and Small Business Development Authority (MASBDA)—the authority. The Missouri Agricultural and Small Business Development Authority was created by Chapter 348, RSMo:
- (B) Eligible Dairy Producer—The authorized representative (must match name of representative on the United States Department of Agriculture (USDA) Margin Protection Program (MPP)-Dairy enrollment form) of a dairy operation located in Missouri who provides proof of fully paid participation in the federal Margin Protection Program for Dairy (MPP-Dairy);
- (C) Federal Premium—Amount paid to the USDA for participation in the Margin Protection Program for Dairy (MPP-Dairy) on an annual basis;
- (D) Margin Protection Program—The federal Margin Protection Program for Dairy (MPP-Dairy) contained in the federal Agricultural Act of 2014 (The Farm Bill);
- (E) Margin Protection Premium Reimbursement Rate—Seventy percent (70%) of the federal premium payment, up to a maximum premium reimbursement rate of thirty-four (.34) cents per hundred-weight of milk, as certified on the USDA MPP-Dairy enrollment form;
- (F) Pounds of Production—Producer's production history measured in pounds for the dairy operation, as certified on the USDA MPP-Dairy enrollment form; and
- (G) USDA/FSA—United States Department of Agriculture Farm Service Agency is the federal agency that administers the Margin Protection Program for Dairy Producers (MPP-Dairy).
- (2) Operation of the Program.
- (A) Eligibility—Applicant must be a dairy producer in the state of Missouri who participates in the federal Margin Protection Program for Dairy.
- (B) Application—Dairy producers who wish to be considered for the program shall apply with the Missouri Agricultural and Small Business Development Authority on a form or forms provided by the authority prior to January first of each year. The authority will determine, on an annual basis, what documents are required to be submitted with the application to determine eligibility.
- (C) Allocation—Upon approval by the authority, the eligible applicant shall receive reimbursement of seventy percent (70%) of the paid annual premium up to a maximum premium reimbursement rate of thirty-four (.34) cents per hundredweight of milk. Funding is subject to cash availability and current appropriation authority. If eligible application amounts exceed cash availability and current appropriation authority, reimbursement payments will be disbursed on a pro

rata basis.

- (D) Repayment of premium benefits—The authority may revoke, in full or part, any reimbursement payments if—1) any representation made to the authority in connection with an application proves to have been false when made; or 2) the application violates any conditions established by the authority.
- (3) The Missouri Agricultural and Small Business Development Authority may charge an application fee in an amount to be determined on an annual basis to cover the costs associated with the implementation of the program.

AUTHORITY: section 261.295, RSMo Supp. 2015. Original rule filed March 31, 2016.

PUBLIC COST: This proposed rule will result in an aggregate public cost of \$2,820,000 to \$16,647,860.

PRIVATE COST: This proposed rule will result in an aggregate private cost of twenty-four thousand seven hundred dollars (\$24,700).

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Agricultural and Small Business Development Authority, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

### FISCAL NOTE PUBLIC COST

### I. Department Title: Department of Agriculture

Division Title: Missouri Agricultural and Small Business Development Authority

Chapter Title: Missouri Dairy Revitalization Program

Rule Number and Name:	2 CSR 100-11.010 Dairy Producer Margin Insurance Premium Assistance Program	
Type of Rulemaking:	Proposed Rule	

### II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
MO Department of Agriculture (MDA)	\$2,820,000 to \$16,647,860 over five (5) years
<u> </u>	
i	

### III. WORKSHEET

\$564,000 in the first year and \$564,000 for the next year.

According to actual enrollment numbers for the Calendar Year 2015 Margin Protection Program (MPP-Dairy), provided by the Missouri State FSA Office, 494 producers have enrolled at a coverage level requiring an annual premium payment. (Enrollment at the "catastrophic" level of \$4.00 per cwt (hundredweight) does not require a premium payment for coverage.) Total premiums paid to FSA by these 494 producers equal \$805,395.25.

Therefore, actual total reimbursements due to eligible producers in FY 16 under the Dairy Producer Margin Insurance Premium Assistance Program is: \$563,776.68. (\$805,395.25 x 70% = \$563,776.68) MDA assumes similar enrollment for calendar year 2016 and thus similar payment exposure for FY 17.

### IV. ASSUMPTIONS

Officials from the Department of Agriculture (MDA) assume that operational cost of the program will be covered by application fees. If not, MASBDA has requested \$20,000 for expenses to administer the Dairy Producer Margin Insurance Premium Assistance Program and Dairy Scholars Program.

MDA assumes current staffing would be able to handle any additional workload from this provision.

MDA assumes the continued operation of dairies in Missouri will have a positive impact on revenues generated for the program and there will be adequate revenue from the sale of dairy products as defined in Section 196.525 and 196.931, RSMo. According to the Missouri Dairy Industry Revitalization Study completed in January, 2015 by the University of Missouri Extension Commercial Agriculture Program, adjusting the overall industry economic output by the RPC (regional purchasing coefficient), the economic output effect of one dairy cow in Missouri was \$14,464 in 2013.

According to actual enrollment numbers for the Calendar Year 2015 Margin Protection Program (MPP-Dairy), provided by the Missouri State FSA Office, 494 producers have enrolled at a coverage level requiring an annual premium payment. (Enrollment at the "catastrophic" level of \$4.00 per cwt (hundredweight) does not require a premium payment for coverage.) Total premiums paid to FSA by these 494 producers equal \$805,395.25.

MDA assumes Dairy Margin Insurance Program Reimbursement costs would be \$564,000 for Fiscal Year 2016, based on actual enrollment in the federal Margin Protection Program —Dairy for Calendar Year 2015. (\$805,395.25 x 70% reimbursement rate = \$563,776.68)

However, maximum annual reimbursement throughout the next five years could reach \$3,329,572.

The actual total reimbursements due to eligible producers in FY 16 under the Dairy Producer Margin Insurance Premium Assistance Program is: \$563,776.68. (\$805,395.25  $\times$  70% = \$563,776.68) MDA assumes similar enrollment for calendar year 2016 and thus similar payment exposure for FY 17.

Depending on nationwide milk prices and margins, which trigger insurance payments under the federal Margin Protection Program, and partial premium reimbursements under the Dairy Margin Insurance Program, enrollment in both programs could increase, with producers choosing higher coverage levels in the federal program. MDA has provided the following formula as a basis for program costs at \$8.00 margin, the highest level of coverage, with maximum estimated producer enrollment:

MDA assumes maximum program costs are based on the following criteria (Actual milk production may vary year to year based on factors such as weather and milk prices. 2014 production is used here for convenience).

- 2014 Missouri Milk production totaled 13,830,000 cwt, up 2.5% from 2013
- 75% of the milk produced comes from herds producing less than 4 million lbs.
- 25% of the milk produced comes from herds producing more than 4 million lbs.
- Less than 4 million lbs of milk, the premium is \$0.475/cwt at \$8.00 margin.
- More than 4 million lbs of milk, the premium is \$1.36/cwt at \$8.00 margin.
- 80% of Missouri dairies will participate in the program.

  13,830,000 cwt x 75% x 90% x (\$0.475 x 70%) \$.3325) + (13,830,000 x 25% x 90% x (\$.34 maximum reimbursement) = \$4,161,966 x 80% participation = \$3,329,572

The University of Missouri (MU) is tasked annually under HB 259 to estimate the sales tax revenue generated in the state from the sales of dairy products during the proceeding fiscal year by October 1. The data available for the 52 week period ending April 19, 2015 (most recent available at this time), it is estimated that a total of \$14,354,653 in Missouri dairy sales tax revenue was generated for FY 2015. HB 259 stipulates that no more than 40 percent of dairy sales tax revenue in the previous fiscal year can be appropriated to fund the dairy revitalization bill, suggesting an effective cap of \$5,741,861 for FY 2016 appropriations, well above the cost of \$564,000 based on actual 2015 enrollment in the federal Margin Protection Program Dairy (MPP-Dairy). The complete MU report is available at

http://amap.missouri.cdu/images/research/MODySalesTax2015.pdf .

### FISCAL NOTE

### PRIVATE COST

### I. RULE NUMBER

Rule Number and Name	2 CSR 100-11.010 Dairy Producer Margin Insurance Premium Assistance Program
Type of Rulemaking	Proposed Rule

### II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the proposed rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
494	Dairy Producers	S24,700.00

### III. Worksheet

Eligible Missouri producers 494 x \$50.00 application fee \$24,700.00. By applying for reimbursement, the applicants could receive in total an estimated benefit in insurance premium reimbursement of approximately \$600,000.

### IV. Assumptions

An application fee of \$50.00 will be charged. According to the Farm Services Agency (FSA), there are 494 Missouri producers that have signed up for coverage under the Margin Protection Program for Dairy (MPP-Dairy). This group of producers may apply for the Dairy Producer Margin Insurance Premium Assistance Program.

# Title 2—DEPARTMENT OF AGRICULTURE Division 100—Missouri Agricultural and Small Business Development Authority Chapter 11—Missouri Dairy Revitalization Programs

### PROPOSED RULE

### 2 CSR 100-11.020 Missouri Dairy Scholars Program

PURPOSE: This rule describes eligibility and application procedures for the Missouri Dairy Scholars Program.

- (1) Definitions. As used in this rule, the following shall mean:
- (A) Agriculture-Related Degree—Programs offered by a two- (2-) year or four- (4-) year college or university in Missouri that include, but may not be limited to, the following program areas:
  - 1. Agricultural Business/Economics;
  - 2. Agricultural Education;
  - 3. Agricultural Equipment/Power/Machinery;
  - 4. Agricultural Communications/Journalism:
  - 5. Agricultural Production;
  - 6. Animal Health;
  - 7. Biotechnology;
  - 8. Farm Management;
  - 9. Food Science/Nutrition;
  - 10. Horticulture/Plant Science:
  - 11. Landscape/Nursery/Turf Management; and
  - 12. Soils;
- (B) Dairy-Related Internship—a paid or unpaid work experience for at least three (3) months on a dairy farm or, with a dairy cooperative, dairy manufacturing plant, dairy equipment or feed or input provider, an agribusiness, commodity organization, or allied dairy service provider;
  - (C) Department—the Missouri Department of Agriculture;
- (D) Missouri Agriculture Industry—farms and ranches involved in the production of food products; the agriculture supply and service businesses that support farmers and ranchers; the cooperatives, processors, and manufacturers that provide value added services and help transform the farmer's agricultural production into higher value products; and
- (E) Scholarship—Payment in the amount of five thousand dollars (\$5,000), subject to appropriations to assist with the cost of an eligible student's tuition and fees at a two- (2-) year or four- (4-) year college or university in Missouri.
- (2) Operation of the Program.
- (A) Application—Eligible students as defined in section 261.285.3, RSMo, must apply to the Missouri Department of Agriculture on forms provided by the department. On an annual basis, the department will establish program guidelines and a deadline date for the acceptance of applications.
- (B) Allocation—Upon approval by the department, the eligible student applicant will receive an award letter and scholarship funds will be forwarded to the college or university that the student identifies in the application. Funding is subject to cash availability and current appropriation authority.
- (C) Repayment of scholarship benefits—The department may revoke, in full or part, any payments if—1) any representation made to the department in connection with an application proves to have been false when made; 2) the applicant violates any conditions established by the department; or 3) the applicant becomes ineligible for any reason under section 261.285, RSMo.

AUTHORITY: section 261.295, RSMo Supp. 2015. Original rule filed March 31, 2016.

PUBLIC COST: This proposed rule will result in an aggregate public cost of two (2) million dollars.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Agricultural and Small Business Development Authority, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled

### FISCAL NOTE PUBLIC COST

I. Department Title: Department of Agriculture

Division Title: Missouri Agricultural and Small Business Development Authority

Chapter Title: Missouri Dairy Revitalization Programs

Rule Number and Name:	2 CSR 100 – 11.020 Missouri Dairy Scholars Program	
Type of Rulemaking:	Proposed Rule	

### II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
MO Department of Agriculture	\$2,000,000 over five (5) years
(MDA)	

### III. WORKSHEET

\$400,000 in the first year, and \$400,000 in subsequent years to fund up to 80 scholarships annually in the amount of \$5,000 each to assist with the cost of eligible students' tuition and fees at a two-year or four-year college or university in Missouri. This amount shall be paid out of the Missouri dairy industry revitalization fund created in section 261.275 RSMo. Supp 2015.

### Year 1

\$400,000 (\$5,000 scholarships \* 80 students)

### Years 2-5

\$400,000 (\$5,000 scholarships \* 80 students)

Total Cost = \$2,000,000 (\$400,000 \* 5 years)

### IV. ASSUMPTIONS

- 1) MDA is required to implement and administer the Missouri Dairy Scholars Program established under section 261.285 RSMo. MDA has asked the Missouri Agricultural and Small Business Development Authority (MASBDA) to administer the program on their behalf due to MASBDA's experience in administering several similar programs.
- 2) The Missouri Dairy Scholars Program shall, upon appropriation, provide up to 80 scholarships annually in the amount of \$5,000 each for eligible students in an agriculture-related degree program at a two or four year Missouri college or University who 1) works on a dairy farm or has a dairy-related internship for at least three months of each year, and 2)signs an agreement with MDA in which the recipient agrees to work in the agricultural industry in Missouri for at least two years for every one year the recipient received the Missouri dairy scholarship.

Title 10—DEPARTMENT OF NATURAL RESOURCES
Division 10—Air Conservation Commission
Chapter 6—Air Quality Standards, Definitions, Sampling
and Reference Methods and Air Pollution Control
Regulations for the Entire State of Missouri

### PROPOSED AMENDMENT

10 CSR 10-6.220 Restriction of Emission of Visible Air Contaminants. The commission proposes to amend the rule purpose and sections (1)–(5). If the commission adopts this rule action, the department intends to submit this rule amendment to the U.S. Environmental Protection Agency to replace the current rule that is in the Missouri State Implementation Plan. The evidence supporting the need for this proposed rulemaking is available for viewing at the Missouri Department of Natural Resources' Air Pollution Control Program at the address listed in the Notice of Public Hearing at the end of this rule. More information concerning this rulemaking can be found at the Missouri Department of Natural Resources' Environmental Regulatory Agenda website, www.dnr.mo.gov/regs/index.html.

PURPOSE: This amendment removes a statement from the compliance and performance testing provisions that does not meet Clean Air Act requirements, adds exemptions for emission units regulated by stricter federal and state regulations or that do not have the capability of exceeding the emission limits of this rule, and adds an alternative test method. The evidence supporting the need for this proposed rulemaking, per 536.016, RSMo, is Federal Register notice 78 FR 12460, dated February 22, 2013.

PURPOSE: This rule specifies the maximum allowable opacity of visible air contaminant emissions, unless specifically exempt or regulated by 10 CSR 10-6.070 and requires the use of continuous monitoring systems [(COMS)] (CMS) on certain air contaminant [sources] emission units.

- (1) Applicability. This rule applies to all sources of visible emissions, **excluding water vapor**, throughout the state of Missouri with the exception of the following:
- (A) Internal combustion engines [operated outside the Kansas City or St. Louis metropolitan areas and stationary internal combustion engines operated in the Kansas City or St. Louis metropolitan areas];
- (G) Truck dumping of nonmetallic minerals into any screening operation, feed hopper, or crusher;
- (H) Emission [sources] units regulated by 10 CSR 10-6.070 and the provisions of 40 CFR [part] 60, promulgated as of July 1, [2007] 2013, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions; [and]
- (I) Any open burning that is exempt from open burning rule 10 CSR 10-6.045/./:
- (J) Emission units regulated by 40 CFR 63 subpart DDDDD— National Emission Standards for Hazardous Air Pollutants for Major Sources: Industrial, Commercial, and Institutional Boilers and Process Heaters that meet one (1) of the following criteria:
  - 1. Constructed or reconstructed after June 4, 2010;
- 2. The unit is subject to a ten percent (10%) opacity limit as described in Table 4 of 40 CFR 63 subpart DDDDD; or
- 3. The unit is in Table 2 of 40 CFR 63 subpart DDDDD and has a filterable particulate matter limitation of less than or equal to 4E-02 pounds per million British thermal units (lbs/MMBtu);
  - (K) Fugitive emissions subject to 10 CSR 10-6.170;
- (L) Any emission unit burning only natural gas, landfill gas, propane, liquefied petroleum gas, digester gas, or refinery gas;
- (M) Emission units regulated by 40 CFR 63 subpart JJJJJJ— National Emission Standards for Hazardous Air Pollutants for

Industrial, Commercial, and Institutional Boilers Area Sources that meet all of the following criteria:

- 1. Constructed or reconstructed after June 4, 2010;
- 2. In compliance with the 3.0E-02 lbs/MMBtu filterable particulate matter emission limit described in Table 1 of 40 CFR 63 subpart JJJJJJ or maintaining opacity to less than or equal to 10 percent as described in Table 3 of 40 CFR 63 subpart JJJJJJ; and
- 3. Demonstrating compliance with a continuous monitoring system (CMS), including a continuous emission monitoring system (CEMS), a continuous opacity monitoring system (COMS), or a continuous parameter monitoring system (CPMS);
- (N) Emission units regulated by 40 CFR 63 subpart UUUUU— Mercury and Air Toxics Standards, and demonstrating compliance with a particulate matter continuous emission monitoring system; and
- (O) Emission units that are contained within and emit only within a building space. This does not include emission units with a collection device vented outside the building space.
- (2) Definitions. **Definitions of certain terms specified in this rule** may be found in 10 CSR 10-6.020.
- [(A) Capacity factor—Ratio (expressed as a percentage) of a power generating unit's actual annual electric output (expressed in Mwe hr) divided by the unit's nameplate capacity multiplied by 8,760 hours.
- (B) Continuous Opacity Monitoring System (COMS)—All equipment required to continuously measure and record the opacity of emissions within a stack or duct. Continuous Opacity Monitoring Systems consist of sample interface, analyzer and data recorder components and usually include, at a minimum: transmissometers, transmissometer control equipment, and data transmission, acquisition, and recording equipment.
- (C) Six (6)-minute period—A three hundred sixty (360) consecutive second time interval. Six (6)-minute block averages shall be utilized for COMS data per the provisions of Appendix B to 40 CFR part 60, Performance Specification 1, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions.
- (D) Smoke generating device—A specialized piece of equipment which is not an integral part of a commercial, industrial or manufacturing process and whose sole purpose is the creation and dispersion of fine solid or liquid particles in a gaseous medium.
- (E) Source—Any part or activity of an installation that emits or has the potential to emit any regulated air pollutant.
- (F) Definitions of certain terms specified in this rule, other than those specified in this rule section, may be found in 10 CSR 10-6.020.]
- (3) General Provisions.

### (A) Visible Emissions Limitations.

[(A)]1. Maximum Visible Emissions Limitations. Unless specified otherwise in this rule, no owner or [other person] operator shall cause or permit to be discharged into the atmosphere from any [source] emission unit, not exempted under this rule, any visible emissions greater than the limitations in the following table for any continuous six (6)-minute period as measured by the test method used to demonstrate compliance with this rule:

	Visible Emissio	n Limitations
Area of State	Existing [Sources]	New [Sources]
	<b>Emission Units</b>	<b>Emission Units</b>
Kansas City Metropolitan Area	20%	20%
St. Louis Metropolitan Area	20%*	20%
Springfield-Greene County Area	40%	20%
Outstate Area	40%	20%

\*Exception: Existing *[sources]* emission units in the St. Louis metropolitan area that are not incinerators and emit less than twenty-five (25) lbs/hr of particulate matter shall be limited to forty percent (40%) opacity.

[(B)]2. Visible Emissions Limitations, Exceptions Allowed In One (1) Continuous Six (6)-Minute Period. The visible emissions limitations in the following table shall be allowed for [a period not aggregating more than] one (1) continuous six (6)-minute period in any sixty (60) minutes as measured by the test method used to demonstrate compliance with this rule:

Area of State	Visible Emission Excepti	<i>'</i>
Area of State	Existing [Sources]	New [Sources]
	<b>Emission Units</b>	<b>Emission Units</b>
Kansas City Metropolitan Area	60%**	60%**
St. Louis Metropolitan Area	40%	40%
Springfield-Greene County Area	60%**	60%**
Outstate Area	60%	60%

\*\*This exception does not apply to existing and new incinerators in the Kansas City metropolitan area and Springfield-Greene County.

[(C) Visible emissions over the limitations shown in subsection (3)(B) of this rule are in violation of this rule unless the director determines that the excess emissions do not warrant enforcement action based on data submitted under 10 CSR 10-6.050 Start-Up, Shutdown and Malfunction Conditions.]

[(D)](B) Failure to meet the requirements of subsection (3)(A) solely because of the presence of uncombined water shall not be a violation of this rule.

[(E) The following emission sources shall have COMS installed, calibrated, maintained and operated in accordance with 40 CFR part 60, Performance Specification 1:

- 1. Coal-fired steam generating units with maximum heat input rate greater than two hundred fifty (250) million British thermal units (Btus)/hour. Exemption: Coal-fired steam generating units that have an annual boiler capacity factor of thirty percent (30%) or less are exempt from this requirement;
  - 2. Portland cement calcining kiln operations; and
- 3. Sources that require COMS under 10 CSR 10-6.070 New Source Performance Regulations.

(F) All sources shall have the opacity of visible emissions determined by one (1) of the methods in section (5) of this rule.]

emission unit to which this rule applies shall be determined from opacity measurements taken in accordance with subsection (3)[[E]](D) or (3)[[F]](E) of this rule. [If a COMS is malfunctioning, a non-department qualified observer measurement may be used as a temporary substitute.] If opacity measurements taken by a non-department qualified observer differ from visual measurements taken by a qualified department observer, the qualified department observer's opacity measurements shall be used to determine compliance.

(D) The following emission units shall install a CMS in accor-

dance with subsection (3)(F) of this rule:

- 1. Unless exempt under section (1) of this rule, coal-fired steam generating units with maximum heat input rate greater than two hundred fifty (250) million British thermal units (Btus)/hour. Exemption: Coal-fired steam generating units that have an annual boiler capacity factor of thirty percent (30%) or less are exempt from this requirement; and
  - 2. Portland cement calcining kiln operations.
- (E) Unless otherwise specified in this rule, owners or operators shall have the opacity of visible emissions determined by one (1) of the methods in section (5) of this rule.
- [(H) Continuous Opacity Monitoring Systems (COMS) General Requirements.]
- (F) Continuous Monitoring Requirements. Sources with emission units that are required to install a CMS must select one (1) of the following options:
- 1. Install, calibrate, and maintain a COMS according to the following conditions:
- [1.]A. Source operating time includes any time fuel is being combusted and/or a fan is being operated[.];
- [2.]B. Cycling time. Cycling times include the total time a monitoring system requires to sample, analyze, and record an emission measurement. Continuous monitoring systems for measuring opacity shall complete a minimum of one (1) cycle of operation (sampling, analyzing, and data recording) for each successive ten (10)-second period[.];
- [3.]C. Certification. All COMS shall be certified by the director after review and acceptance of a demonstration of conformance with 40 CFR [Part] 60, Appendix B, Performance Specification 1[.];
- [4.]D. Audit authority. All COMS shall be subject to audits conducted by the department, and all COMS records shall be made available upon request to department personnel[.]; or
- [5.]2. [Alternative monitoring methods.] Install, calibrate, and maintain an alternative CMS according to the following conditions:
- A. All alternative CMS, monitoring systems requirements, system locations, reporting and record keeping requirements, and procedures for operation and maintenance [which do not meet the requirements of this rule] must be approved by the staff director[. Submittals for approval determination must—] and the U.S. Environmental Protection Agency (EPA); and incorporated into this rule and the state implementation plan (SIP) prior to implementation;
- [A.]B. Demonstrate that a requirement of [subsection (3)(H), (4)(A) and/or (4)(B)] paragraph (3)(F)1. or section (4) of this rule cannot be practically met; and
- [B.]C. Demonstrate that the alternative CMS produces results that adequately verify compliance.
- (G) If a CMS is malfunctioning, a non-department qualified observer measurement may be used as a temporary substitute.

[(//](H) Time Schedule for Compliance.

- 1. All new [sources] emission units shall comply when operations begin; and
- 2. All existing [sources] emission units shall comply as of the effective date of this rule.
- (4) Reporting and Record Keeping.
- (A) COMS Reporting. Owners or operators *[of sources]* required to install COMS shall submit a quarterly written report to the director. All quarterly reports shall be postmarked no later than the thirtieth day following the end of each calendar quarter and shall include the following emissions data:
- 1. A summary including total time for each cause of excess emissions and/or monitor downtime;
  - 2. Nature and cause of excess emissions, if known;
- 3. The six (6)-minute average opacity values greater than the opacity emission requirements (The average of the values shall be

obtained by using the procedures specified in the Reference Method used to determine the opacity of the visible emissions);

- 4. The date and time identifying each period during which the COMS was inoperative (except for zero and span checks), including the nature and frequency of system repairs or adjustments that were made during these times; and
- 5. If no excess emissions have occurred during the reporting period and the COMS has not been inoperative, repaired or adjusted, this information shall be stated in the report.
- (B) COMS Records to be Maintained. Owners or operators of affected *[sources]* emission units shall maintain a file (hard copy or electronic version) of the following information for a minimum of two (2) years from the date the data was collected:
  - 1. All information reported in the quarterly summaries; and
- 2. All six (6)-minute opacity averages and daily Quality Assurance (QA)/Quality Control (QC) records.

### (5) Test Methods.

- (A) [Emissions from Stationary Sources—Use one (1) of the following four (4) methods:
- 1.] Qualified observer in accordance with 10 CSR 10-6.030(9)(A), [Reference] Method 9—Visual Determination of the Opacity of Emissions from Stationary Sources[;].
- [2. Qualified observer in accordance with the provisions of 40 CFR part 51, Appendix M—Recommended Test Methods, Method 203A—Visual Determination of Opacity of Emissions from Stationary Sources for Time-Averaged Regulations, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions;
- 3. Qualified observer in accordance with the provisions of 40 CFR part 51, Appendix M—Recommended Test Methods, Method 203B—Visual Determination of Opacity of Emissions from Stationary Sources for Time-Exception Regulations, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions; or
- 4. Continuous Opacity Monitoring System that complies with and is installed, calibrated, maintained, and operated in accordance with proposed Test Method 203—Visual Determination of the Opacity of Emissions from Stationery Sources by Continuous Opacity Monitoring Systems (as proposed in the October 7, 1992, Federal Register, Volume 57, pp. 46114–46119).]
- (B) [Emissions from Mobile Internal Combustion Engines—Use a qualified observer in accordance with the provisions of 40 CFR part 60, Appendix A—Test Methods, Method 22—Visual Determination of Fugitive Emissions from Material Sources and Smoke Emissions from Flares, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions.] Photogrammetric opacity measurement in accordance with EPA Method ALT-082—Digital camera opacity technique.
- (C) [Fugitive Emissions from Material Sources, Smoke Emissions from Flares and As Required by Permit Condition—Use a qualified observer in accordance with the provisions of 40 CFR part 60, Appendix A—Test Methods, Method 22—Visual Determination of Fugitive Emissions from Material Sources and Smoke Emissions from Flares, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC

20401. This rule does not incorporate any subsequent amendments or additions.] A modification of the test methods listed in subsections (5)(A) or (5)(B) of this rule. Any modification of a test method listed in subsections (5)(A) or (5)(B) of this rule must be approved by the director and the EPA; and incorporated into this rule and the SIP prior to implementation.

AUTHORITY: section 643.050, RSMo [2000] Supp. 2013. Original rule filed March 31, 1999, effective Nov. 30, 1999. Amended: Filed Feb. 28, 2002, effective Nov. 30, 2002. Amended: Filed Feb. 4, 2008, effective Sept. 30, 2008. Amended: Filed March 29, 2016.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COM-MENTS: A public hearing on this proposed amendment will begin at 9:00 a.m., July 28, 2016. The public hearing will be held at the Elm Street Conference Center, 1730 East Elm Street, Lower Level, Bennett Springs Conference Room, Jefferson City, Missouri. Opportunity to be heard at the hearing shall be afforded to any interested person. Interested persons, whether or not heard, may submit a written or email statement of their views until 5:00 p.m., August 4, 2016. Written comments shall be sent to Chief, Air Quality Planning Section, Missouri Department of Natural Resources' Air Pollution Control Program, PO Box 176, Jefferson City, MO 65102-0176. Email comments shall be sent to apcprulespn@dnr.mo.gov.

### Title 13—DEPARTMENT OF SOCIAL SERVICES Division 40—Family Support Division Chapter 7—Family Healthcare

### PROPOSED RULE

### 13 CSR 40-7.050 Presumptive Eligibility

PURPOSE: The purpose of this rule is to establish the conditions under which MO HealthNet eligibility will be temporarily available to certain categories of participants based on preliminary determinations by certain categories of providers.

- (1) The department shall provide MO HealthNet benefits to individuals during a period of presumptive eligibility for individuals who have been determined eligible for MO HealthNet benefits on the basis of preliminary information by a presumptive eligibility qualified entity in accordance with this rule.
- (2) For the purposes of this rule—
- (A) Presumptive eligibility means temporary MO HealthNet benefits for children under the age of nineteen (19) (pursuant to 42 U.S.C. sections 1396a(47) and 1396r-1a and 42 CFR sections 435.1102 and 435.1110), parents and other caretaker relatives (pursuant to 42 CFR sections 435.1103 and 435.1110), former foster care children (pursuant to 42 CFR sections 435.1103 and 435.1110), pregnant women (pursuant to 42 U.S.C. sections 1396a(47) and 1396r-1 and 42 CFR sections 435.1103 and 435.1110), and individuals with breast cancer or cervical cancer (pursuant to 42 U.S.C. sections 1396a(47) and 1396r-1b and 42 CFR sections 435.1103 and 435.1110) allowing them to receive MO HealthNet benefits before they have applied for MO HealthNet benefits through the division;
- (B) Qualifying hospital has the same meaning as in 42 CFR 435.1110(b);
  - (C) Federally qualified health center has the same meaning as in

42 U.S.C. section 1396(1)(2)(B);

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- (D) Rural health clinic has the same meaning as in 42 U.S.C. section 1395x(aa)(2);
- (E) Presumptive eligibility qualified entity means a MO HealthNet provider organization responsible for screening individuals/families regarding presumptive eligibility for MO HealthNet benefits.
- 1. For presumptive eligibility determinations for children under the age of nineteen (19), presumptive eligibility qualified entity means a federally qualified health center, rural health clinic, or qualifying hospital that meets the requirements for a "qualified entity" in 42 U.S.C. section 1396r-1a(b)(3)(A).
- 2. For presumptive eligibility determinations for pregnant women, presumptive eligibility qualified entity means a county health department, federally qualified health center, rural health clinic, or qualifying hospital that meets the requirements for a "qualified provider" in 42 U.S.C. section 1396r–1(b)(2).
- 3. For presumptive eligibility determinations for parents and caretaker relatives, presumptive eligibility qualified entity means a qualifying hospital as provided in section 42 CFR 435.1110.
- 4. For presumptive eligibility determinations for breast and cervical cancer treatment, presumptive eligibility qualified entity means a Show-Me Healthy Women Provider which has a participation agreement with the Missouri Department of Health and Senior Services that meets the requirements for a "qualified entity" in 42 U.S.C. section 1396r–1b(b)(2).
- 5. For presumptive eligibility determinations for former foster care children, presumptive eligibility qualified entity means a qualifying hospital.
- (3) In order to be eligible to be a presumptive eligibility qualified entity, a MO HealthNet provider must first—
- (A) Apply to be a presumptive eligibility qualified entity in a manner prescribed by the division which shall include the following information:
- 1. The name and mailing address of the MO HealthNet provider applying to be a presumptive eligibility qualified entity;
- 2. The state in which the provider is licensed, registered, or incorporated;
- 3. The national provider identifier (NPI) number of the provider;
- 4. The MO HealthNet programs for which the provider intends to be a presumptive eligibility qualified entity; and
- 5. The name, mailing address, telephone number and email address of the individual who will serve as principal contact between the qualified entity and the division with respect to presumptive eligibility determinations;
- (B) Be approved as a presumptive eligibility qualified entity by the
- (C) Through representatives, attend and successfully complete all training required by the division for presumptive eligibility qualified entities;
- (D) Comply with section 208.155, RSMo and shall execute agreements, as required by the division, relating to security, confidentiality, and computer access; and
- (E) Post an informational poster regarding the availability of MO HealthNet benefits in its facility reception area or in some other appropriate area of the facility if requested to do so by the division.
- (4) A presumptive eligibility qualified entity shall make presumptive eligibility determinations subject to the requirements listed below:
- (A) Designated staff or other representatives of the presumptive eligibility qualified entity will offer interested individuals/families the opportunity to apply for and receive benefits based on a presumptive eligibility determination;
- (B) Designated staff or other representatives of the presumptive eligibility qualified entity will determine presumptive eligibility for the program;
  - (C) The presumptive eligibility qualified entity shall provide

- applicable MO HealthNet application forms to individuals, parents, and caretakers pursuant to 13 CSR 40-7.015 and assist such persons in completing and filing such forms, or shall assist individuals, parents, and caretakers to apply at mydss.mo.gov;
- (D) The presumptive eligibility qualified entity shall notify the individual, parent, or caretaker of the presumptive eligibility determination in writing at the time the determination is made on a form provided or approved by the division;
- (E) The presumptive eligibility qualified entity shall notify the division that the participant is presumptively eligible within five (5) working days after the date of a presumptive eligibility determination:
- (F) Where a determination of presumptive eligibility is made, the presumptive eligibility qualified entity shall notify the individual, parent, or caretaker in writing on a form provided or approved by the division, that—
- 1. If a MO HealthNet application is not filed by the last day of the month following the month in which the presumptive eligibility determination is made, the period of presumptive eligibility will end on that last day; and
- 2. If a MO HealthNet application is filed by the last day of the month following the month in which the presumptive eligibility determination is made, the period of presumptive eligibility will end on the day a decision is made on the MO HealthNet application;
- (G) Where a determination is made that the individual is not presumptively eligible, the presumptive eligibility qualified entity shall notify the individual, parent, or caretaker in writing on a form provided or approved by the division, at the time the determination is made, of the reason for the determination and that the individual, parent, or caretaker may file an application for MO HealthNet benefits pursuant to 13 CSR 40-7.015;
- (H) In making a presumptive eligibility determination, the presumptive eligibility qualified entity shall apply preliminary eligibility criteria established by applicable law and regulation, using forms provided by the division, and shall approve an application for presumptive eligibility only if the following requirements are met:
  - 1. For children under the age of nineteen (19)—
- A. The child must meet the same requirements for income and United States and Missouri residency required for regular Medicaid coverage for children under nineteen (19); and
- B. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;
  - 2. For parents and caretaker relatives-
- A. Individuals must be parents or other caretaker relatives (as defined in 42 CFR 435.4), including pregnant women, of a dependent child (as defined in 42 CFR 435.4) under age eighteen (18);
- B. The individual must meet the same requirements for income and United States and Missouri residency required for regular Medicaid coverage for parents; and
- C. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;
  - 3. For pregnant women—
    - A. The individual must be pregnant;
- B. The woman must meet the same requirements for income and United States and Missouri residency required for regular Medicaid coverage for pregnant women or for coverage under the Show-Me Healthy Baby program; and
- C. The individual must not have already received benefits under a MO HealthNet presumptive eligibility program during the current pregnancy;
  - 4. For breast and cervical cancer treatment—
- A. The individual must be diagnosed with breast or cervical cancer by a Show-Me Healthy Women Provider unless the participant is diagnosed by a MO HealthNet provider while currently receiving MO Health benefits;
  - B. The woman must meet the same requirements for income

and United States and Missouri residency required for regular coverage under the Breast and Cervical Cancer Coverage program; and

- C. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;
  - 5. For former foster care children-
- A. The individual must be in foster care under the responsibility of the state of Missouri as of their eighteenth birthday or within thirty (30) days prior to their eighteenth birthday;
- B. The individual must be under the age of twenty-six (26) years old;
- C. The individual must not be eligible for another MO HealthNet benefits group;
- D. The individual must have been covered by MO HealthNet while they were in foster care;
  - E. The individual must be a Missouri resident; and
- F. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;
- (I) The presumptive eligibility qualified entity shall verify with the division that prospective participants are not currently covered by MO HealthNet or have not already had a period of presumptive eligibility during the past twelve (12) months or, if applicable, during the current pregnancy;
- (J) The presumptive eligibility qualified entity shall adhere to the following application processing procedures established by the division:
- 1. The presumptive eligibility qualified entity shall date stamp the presumptive eligibility applications and MO HealthNet applications on the same day received if paper applications are used;
- 2. In connection with presumptive eligibility determinations, the division will provide to presumptive eligibility qualified entity only the applicant's or participant's Departmental Client Numbers (DCN), dates of MO HealthNet coverage, correct spelling of names, correct type of assistance, and level of care. All other requests for applicant or participant information from the presumptive eligibility qualified entity to the division shall be accompanied by an appropriate authorization for release of information;
- 3. To the extent it receives a completed MO HealthNet application, the presumptive eligibility qualified entity shall transmit MO HealthNet applications to the division for final processing so they are received by the division within five (5) business days of the applicant's or participant's signature;
- (K) The presumptive eligibility qualified entity shall maintain written or electronic records of all presumptive eligibility applications and determinations along with any related supporting documentation for a period of five (5) years from the date of the determination or application unless litigation or an audit by the department, State Auditor's Office, or the Center for Medicare and Medicaid Services relating to the records has been started prior to the sixth year, then records must be maintained until the litigation or audit is resolved. These records shall be made available to the department, at its request, for the purposes of determining whether the presumptive eligibility qualified entity is in compliance with this rule;
- (L) The presumptive eligibility qualified entity's staff that are or will be involved in making presumptive eligibility determinations shall attend or otherwise receive and satisfactorily complete training from the division in the manner prescribed by the division;
- (M) The presumptive eligibility qualified entity shall keep up-todate the identity and contact information of the person who will be the primary contact between the division and the presumptive eligibility qualified entity under paragraph (3)(A)5. of this rule;
- (N) The presumptive eligibility qualified entity shall not delegate or subcontract the authority to determine presumptive eligibility to another entity. However, they may implement their presumptive eligibility program with the support of third party contractors.
- (5) MO HealthNet benefits begin on the date the presumptive eligi-

- bility qualified entity determines that the individual is presumptively eligible. The presumptive eligibility period shall end on the date a decision is made on the individual's MO HealthNet application or, in the event no regular application is filed, on the last day of the month following the month in which the presumptive eligibility determination was made.
- (6) After a determination of presumptive eligibility is made, MO HealthNet providers shall provide applicable services during the period the presumptive eligibility determination remains in effect.
- (7) In order to remain a presumptive eligibility qualified entity, a presumptive eligibility qualified entity must meet the following performance standards with respect to its presumptive eligibility determinations:
- (A) The presumptive eligibility qualified entity must make, and be capable of making, presumptive eligibility determinations in accordance with this rule, including compliance with quality assurance and on-site monitoring efforts by the division;
- (B) The division must receive a regular MO HealthNet application for the appropriate program before the end of the presumptive eligibility period with respect to ninety percent (90%) of the participants determined to be presumptively eligible by the presumptive eligibility qualified entity in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility;
- (C) Ninety-five percent (95%) or more of the applications actually received by the division from participants determined to be presumptively eligible by the presumptive eligibility qualified entity must be approved as eligible for MO HealthNet benefits by the division in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility. However, applications denied because the applicant failed to meet eligibility criteria that are not listed in subsection (4)(H) of this rule will not count against the presumptive eligibility qualified entity for the purposes of this performance standard;
- (D) The presumptive eligibility qualified entity is required by subsection (4)(I) of this rule to check whether the applicant already has current MO HealthNet coverage. The presumptive eligibility qualified entity shall make this determination of prior coverage accurately with respect to ninety percent (90%) or more of its presumptive eligibility determinations, whether presumptive eligibility is approved or denied, in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility;
- (E) The presumptive eligibility qualified entity is required by subsection (4)(I) of this rule to check whether the applicant has received MO HealthNet benefits under presumptive eligibility in the past twelve (12) months or, for pregnancy determinations, during the current pregnancy. The presumptive eligibility qualified entity shall make this determination correctly with respect to ninety-eight percent (98%) or more of its presumptive eligibility applicants, whether presumptive eligibility is approved or denied, in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility;
- (F) The presumptive eligibility qualified entity shall make an accurate presumptive eligibility determination on ninety percent (90%) of its presumptive eligibility applicants, whether presumptive eligibility is approved or denied, in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard

shall be effective twelve (12) months from the date that the division approves the qualified entity's application to determine presumptive eligibility;

- (G) In the event a presumptive eligibility qualified entity fails to meet any of the standards set forth in subsections (7)(A) through (7)(F), the presumptive eligibility qualified entity, upon notification by the division that it has not met the standard(s), shall submit to the division a corrective action plan to ensure future compliance with subsections (7)(A) through (7)(F). The presumptive eligibility qualified entity must amend the corrective action plan as required by the division. Once the division has approved the corrective action plan, the qualified entity must implement and satisfactorily complete the corrective action plan within the time frames set forth in the plan. The division shall monitor the qualified entity's performance on the corrective action plan at least every three (3) months until the division determines that the corrective action plan has been successfully completed;
- (H) In the event the presumptive eligibility qualified entity does not submit a corrective action plan acceptable to the division or again fails to meet the performance standards set forth in subsections (7)(A) through (7)(F) after approval by the division of a corrective action plan, the division may disqualify the provider as a presumptive eligibility qualified entity.
- 1. The qualified entity shall receive thirty (30) days prior notice of its disqualification as a presumptive eligibility qualified entity.
- 2. The presumptive eligibility qualified entity shall have ten (10) calendar days after receipt of a notice of disqualification to submit a request that the department director reconsider the decision to disqualify. Any such request for reconsideration shall include a detailed explanation of the reasons why the presumptive eligibility qualified entity should not be disqualified for failing to meet performance standards and shall contain any documentation the presumptive eligibility qualified entity wishes the director to consider. It is entirely within the discretion of the department director whether to reconsider the disqualification decision.
- 3. Disqualification shall be for a minimum of a three- (3-) year period. At the conclusion of the disqualification period, the presumptive eligibility qualified entity may reapply and shall successfully complete training required by the department director in order to be reinstated.
- (8) Applicants and participants may not appeal the presumptive eligibility determination made by a presumptive eligibility qualified entity under this rule. However, nothing in this rule limits the ability of an applicant or participant to appeal the final determination of eligibility for MO HealthNet benefits made by the division as otherwise provided by law.
- (9) Upon the effective date of this rule, any existing agreements regarding presumptive eligibility between the division and MO HealthNet providers, including providers designated as "qualified providers" or "qualified entities" in such agreements, shall terminate and shall be superseded by this rule, except as follows:
- (A) Any provider that is party to such an agreement that notifies the division within thirty (30) days of the effective date of this rule that it intends to continue as a presumptive eligibility qualified entity will not be required to be approved as a presumptive eligibility qualified entity under subsection (3)(B) of this rule with respect to the MO HealthNet program for which it was previously authorized by contract to make presumptive eligibility determinations;
- (B) Any provider who notifies the division under subsection (9)(A) of its intention to continue as a presumptive eligibility qualified entity shall remain subject to all other requirements of this rule, including the requirement to submit the information specified in subsection (3)(A).

AUTHORITY: section 207.022, RSMo Supp. 2014, section 208.151.1(22), RSMo Supp. 2013, and section 660.017, RSMo 2000.

Original rule filed March 31, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Family Support Division, Julie Gibson, Director, PO Box 2320, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

### Title 13—DEPARTMENT OF SOCIAL SERVICES Division 70—MO HealthNet Division Chapter 35—Dental Program

### PROPOSED AMENDMENT

13 CSR 70-35.010 Dental Benefits and Limitations, MO HealthNet Program. The MO HealthNet Division is amending sections (1), (3), and (6).

PURPOSE: This amendment removes restrictions on the MO HealthNet dental coverage benefit, adds the expansion of limited dental services to the MO HealthNet eligible adult population, and changes the date in which the updated online Dental Provider Manual will be published. It also adds the word "Provider" to any instance of "Dental Manual" for the purposes of clarity.

- (1) Administration. The MO HealthNet dental program shall be administered by the MO HealthNet Division, Department of Social Services. The dental services covered and not covered, the limitations under which services are covered, and the maximum allowable fees for all covered services shall be determined by the MO HealthNet Division and shall be included in the MO HealthNet Dental Provider Manual, which is incorporated by reference and made part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at www.dss.mo.gov/mhd, [November 1, 2011] May 2, 2016. This rule does not incorporate any subsequent amendments or additions. Dental services covered by the MO HealthNet program shall include only those which are clearly shown to be medically necessary. The division reserves the right to effect changes in services, limitations, and fees with proper notification to MO HealthNet dental providers.
- (3) Participant Eligibility. The MO HealthNet dental provider shall ascertain the patient's MO HealthNet status before any service is performed. The participant's MO HealthNet/MO HealthNet for Kids eligibility is determined by the Family Support Division. The participant's eligibility shall be verified from a current MO HealthNet/MO HealthNet for Kids identification card or a letter of new approval in the participant's possession. The patient must be a MO HealthNet eligible participant under the MO HealthNet/MO HealthNet for Kids program on the date the service is performed. The MO HealthNet Division is not allowed to pay for any service to a patient who is not eligible under the MO HealthNet/MO HealthNet for Kids program.
- (A) [MO HealthNet reimbursement of dental services shall be limited to MO HealthNet eligible children or persons receiving MO HealthNet under a category of assistance for pregnant women or the blind.] Coverage of dental services for adults is limited to certain categories of service and may require prior authorization: trauma of the mouth, jaw, teeth, or other

contiguous sites as a result of injury; treatment of a disease/medical condition without which the health of the individual would be adversely affected; preventive services; restorative services; periodontal treatment; oral surgery; extractions; radiographs; pain evaluation and relief; infection control; and general anesthesia. Further detail on covered adult dental services may be referenced at www.dss.mo.gov/mhd.

((B) MO HealthNet participants living in a nursing facility will not experience dental service reductions. Nursing facility level of care must be indicated on the MO HealthNet eligibility file. When providing dental services to a participant who is living in a nursing facility providers should continue to submit claims to MO HealthNet. MO HealthNet eligible nursing facility residents will have payments for dental care adjudicated through the MO HealthNet claims payment system.

(C) For all other eligibility categories of MO HealthNet assistance dental services will only be reimbursed if the dental care is related to trauma of the mouth, jaw, teeth, or other contiguous sites as a result of injury or as related to a medical condition when a written referral from the participant's physician states the absence of dental treatment would adversely affect the stated pre-existing medical condition.

- 1. Reimbursement for dental care shall be limited to those procedure codes identified in section (19) of the MO HealthNet Dental Provider Manual which may be referenced at www.dss.mo.gov/mhd; and
- 2. Participants must have a written referral from their physician stating the absence of dental treatment would adversely affect the stated pre-existing medical condition. This referral must be maintained in the patient's record and made available to the MO HealthNet Division or its agent upon request.]
- (6) Services, Covered and Noncovered. The MO HealthNet *Dental Provider Manual* shall provide the detailed listing of procedure codes for services covered by the MO HealthNet Dental Program. Pricing information can be obtained from the fee schedule posted at www.dss.mo.gov/mhd/providers/pages/cptagree.htm.

AUTHORITY: section[s] 208.152, RSMo Supp. 2015, and sections 208.153[,] and 208.201, RSMo Supp. [2011] 2013. This rule was previously filed as 13 CSR 40-81.040. Original rule filed Jan. 21, 1964, effective Jan. 31, 1964. For intervening history, please consult the Code of State Regulations. Amended: Filed April 1, 2016.

PUBLIC COST: This proposed amendment will cost state agencies or political subdivisions sixteen million four hundred sixty-seven thousand eight hundred eighty-eight dollars (\$16,467,888) in the aggregate annually for the life of the rule.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

### FISCAL NOTE PUBLIC COST

I. Department Title: Title 13 - Department of Social Services

Division Title: Division 70 - MO HealthNet Division

Chapter Title: 35 - Dental

Rule Number and Name:	13 CSR 70-35.010 Adult Dental
Type of Rulemaking:	Proposed Rule

### II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Department of Social Services, MO	Annual Fiscal Year Impact – 16,467,888
HealthNet Division	

### III. WORKSHEET

The total annual cost for funding adult dental procedure codes (Tier 1-6) for Medicaid individuals who currently do not receive dental benefits under the MO HealthNet fee for service program and managed care programs is estimated at \$16,467,888.

### IV. ASSUMPTIONS

Estimated utilization was based on an adjusted number of units provided to adults in FY 2004, the last time adults received dental coverage.

Estimated costs for adding Adult Extraction, Exam, and Imaging Codes

Tier 1 Procedure Codes	\$4,273,132
Tier 2 Procedure Codes	193,427
Tier 3 Procedure Codes	983,779
Tier 4 Procedure Codes	916
Tier 5 Procedure Codes	1,509,890
Tier 6 Procedure Codes	2,646,510
	\$9,607,653 Total Fee for Service (FFS)
Total Estimated FFS	\$9,607,653
Total Estimated Managed Care	6,860,235
Total Estimated Cost	\$16,467,888
GR	\$6,039,927
Federal	\$10,427,961

## Title 15—ELECTED OFFICIALS Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

### PROPOSED RESCISSION

**15 CSR 40-3.120 Calculation and Revision of Property Tax Rates.** This rule applied to all political subdivisions and was designed to implement section 137.073, RSMo as it applied to calculating and revising property tax rates.

PURPOSE: This rule is being rescinded as the statutory authority for the rule was amended in 2013.

AUTHORITY: section 137.073.6., RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005. Original rule filed July 14, 2000, effective Feb. 28, 2001. Rescinded: Filed March 24, 2016.

PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COM-MENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, MO 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

## Title 15—ELECTED OFFICIALS Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

### PROPOSED RULE

### 15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts

PURPOSE: This rule clarifies the current procedure that applies to all school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

(1) The following forms may be used by school districts as applicable to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a school district is unable to submit the information via the website, the school district may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.

- (2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):
- (A) Tax Rate Summary—For School Districts Levying a Single Rate on All Property, included herein;
- (B) Tax Rate Form A—For School Districts Levying a Single Rate on All Property, included herein;
- (C) Tax Rate Form B—For School Districts Levying a Single Rate on All Property, included herein;
- (D) Tax Rate Form C—For School Districts Levying a Single Rate on All Property, included herein;
- (E) Informational Tax Rate Data—For School Districts Levying a Single Rate on All Property, included herein;
- (F) Tax Rate Form G-For School Districts Levying a Single Rate on All Property, included herein; and
- (G) Tax Rate Form H—For School Districts Levying a Single Rate on All Property, included herein.
- (3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass of property (wholly in St. Louis County):
- (A) Tax Rate Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein:
- (B) Tax Rate Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (C) Tax Rate Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (D) Tax Rate Form C—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (E) Informational Tax Rate Data Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein:
- (F) Informational Tax Rate Data Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein:
- (G) Informational Tax Rate Data Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein:
- (H) Tax Rate Form G—For School Districts With a Separate Rate on Each SubClass of Property, included herein; and
- (I) Tax Rate Form H—For School Districts With a Separate Rate on Each SubClass of Property, included herein.
- (4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.

	THE REAL PROPERTY.	PRO FORMA - STATE AUDITOR	S REVIEW OF DATA SUBMIT	TED	
		Tax Rate Summary			(20)
		For SCHOOL DISTRICTS Levying a S	ingle Rate on ALL PROPERTY		
1			8		
		Name of Political Subdivision	Political Subdivision Code P	urpose of Levy	_
		The final version of this form MUST be	sent to the County Clerk to forward	to the State Auditor's Offi	ce.
The	information to	complete the Tax Rate Summary is available fro	m prior year forms, computed on the attach	ed forms, or computed on this p	page.
	the political sub resolution, a pol	this page takes into consideration any voluntary reduct division wistes to no longer use the lowered tax rate c itcy statement, or an ordinance justifying its action pric t the end of these forms provides the rate that would b year(s).	eiling to calculate its tax rate, it can hold a public or to setting and certifying its tax rate. The inform	c hearing and pass a sation on the Informational	For Political ubdivision Use in Calculating its Tax Rate
A.		Fax Rate Ceiling as defined in Chapter 137 R Non-Reassessment Year, (Prior Year Tax Rat			
В.	Current Yea	ax Rate Summary, Line F in Even Number Rate Computed Pursuant to Article X, Securioved Increase (Tax Rate Form A, Line 22)		ection 137.073, RSMo.	
C.	Greater of the applied to the Increase to the	Rate Increase Authorized by Voters (If Sa e Voter Approved Increase or Voter Approve e prior assessment & increased by the CPI% he Total Operating Levy up to \$2.75 per bol Board Decided to Use Amend. 2 (if using	ved Increase Adjusted to provide the re b. (Tax Rate Form B, Line 16) Amendment 2, If Applicable.	venue available if OR	
D,		pare to Maximum Authorized Levy to Delection), Otherwise Line C (if there was an elec			
E.		uthorized Levy Greater of the 1984 rate or more Year Line E or Current Year Line D (if there		c E]	
F.	Current Yea	r Tax Rate Ceiling (Lower of Line D or E	) Maximum Legal Rate to Comply wit	th Missouri Laws	
G1.	Circle the typ	ed Proposition C (Sales Tax) Reduction to be of waiver your district has Full y of the DESE Prop C Reduction Workshee	Partial No	Applicable	
G2.		equired Reduction 1st Class Charter Cou Rate to the County(ics) taken from Tax R		an Estimate Non-	
Н.	WARNING: A	ary Reduction By School District taken fr VOLUNTARY REDUCTION TAKEN IN AN THE FOLLOWING YEAR		ER THE TAX RATE	
ſ.	Plus Allowal	ole Recoupment Rate added to the Tax Ra	te Ceiling (Line F). If Applicable (Attach	Form G or H)	
J.	Tax Rate To	Be Levied (Line F - Line G1 - Line G2 - Line	H + Line I)	_	
AA.	Rate To Bc I	Levied For Debt Service If Applicable (Tax	Rate Form C, Line 12)	_	
BB.	Approved Inco	pecial Purpose Rate Authorized By Vote ease or Voter Approved Increase Adjusted to pre Pl%. (Tax Rate Form B, Line16 if a Different P	ovide the revenue available if applied to pri		
CER	TIFICATIO	ON ·			
, the	undersigned,	(Office	e) of	(School District) le	vying a rate in
		County(ies) do hereby certify that the da	ta set forth above and on the accompar	nying forms is true and accu	rate to
he be	est knowledge	and belief. Please complete Line G - BB,	sign this form, and return to the Cou	inty Clerk(s) for final certi	fication.
	(Date)	(Signature)	(Print Name)	(Telephon	e)
rop	osed rate to b	e entered on tax books by County Clerk			
Basec	d on Certifica	tion from the Political Subdivision: Line	s J AA	BB	
ection omp	on 137.073.7 R lied with the fo	SMo, states that no tax rate shall be extend oregoing provisions of this section.	ed on the tax rolls by the county clerk	unless the political subdivis	ion has
	•				
	(Date)	(County Clerk's Signature)	(County)	(Telephone	e)

(Total)

(Total)

	PRO FORMA -	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED					
	Tax Rate Form A For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY						
,—	Name of Political S	Subdivision	Politic	cal Subdivision Code	Purpose of Levy		
	The final version (	of this form MI	JST be sent to	the County Clerk to for	rward to the State Audit	or's Office.	
	Computation of rea	ssessment grow	th and rate for	compliance with Article	X, Section 22 and Section	137.073, RSMo.	
. (20) Cu	irrent Year Assessed	Valuation					
	current locally assess lof equalization.	ed valuation ob	tained from the	County Clerk, County A	Assessor, or comparable of	ffice <u>finalized by</u> the	
(a)		+	(b)				
	(Real Estate)	-		(Personal Property)		(Total)	
Assessed V	Valuation of New Cor	struction and	Improvements	;			
	ined from the County		•				
	ease in Personal Prope	-		er Line 2(b)			
(a)	ase in reisonar rope	tty. Osc the fort	(b)	1 Luc 2(0).	_		
(4)	(Real Estate)	·	Line !	(b) - 3(b) - 5(b) + 6(b) + e 2b is Negative, Enter		(Total)	
	Value of Newly Adder from the County Clerk		ssor.				
(a)		+	(b)		=		
	(Real Estate)	-		(Personal Property)		(Total)	
	Current Year Assesse otal) - Line 2 (Total) -						
. (20) Pri	or Year Assessed Va	luation					
	or year locally assesse of equalization.	d valuation obta	ined from the (	County Clerk, County As	ssessor, or comparable of	ice <u>finalized by the</u>	
					n revise the Prior Year tax ear's Tax Rate Summary,		
(a)	•	+	(b)		=		

6. Assessed Value of Newly Separated Territory

Obtained from the County Clerk or County Assessor.

(a)

(Real Estate) (Personal Property)

(b)

Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year
 Obtained from the County Clerk or County Assessor.

(Real Estate)

(Personal Property)

		PRO FORMA	- STATE AUDIT	OR'S REVIEW OF DATA SU	BMITTED	
1		Tax Rate For	m A.			(20)
V		For SCHOOL	DISTRICTS Lev	ying a Single Rate on ALL PR	OPERTY '	
		Name of Political	Subdivision	Political Subdivision Code	Purpose of Levy	
		The final version	of this form MUS	T be sent to the County Clerk to f	orward to the State Au	ditor's Office.
		Computation of re	eassessment growth	and rate for compliance with Article	e X, Section 22 and Sect	ion 137.073, RSMo.
	numbered year, hearing and pas information on	, the political subdivisions a resolution, a policy : the Informational Tax F	n wishes to no longer us statement, or an ordinand	reduction(s) taken in previous even numbers to the lowered tax rate ceiling to calculate its to be justifying its action prior to setting and cert use forms provides the rate that would be allower(s).	ax rate, it can hold a public tifying its tax rate. The	For Political Subdivision Use in Calculating its Tax Rate
9.	assessed val			disting property in the current year o	ver the prior year's	
10.	Increase in	Consumer Price I	ndex as Certified by	y the State Tax Commission.		
11.	Adjusted Pi	rior Year Assessed	Valuation (Line 8	)		
12.	(20) Tax	Rate Ceiling From	u <b>Prior Year</b> (Tax l	Rate Summary, Line A)		
13.	Maximum I [(Line 11 x I	Prior Year Adjusto Line 12)/100]	ed Revenue from I	ocally Assessed Property that exis	ted in both years	
14.			ie from State Asses Elementary & Seco	ssed Property (before reductions) indary Education.		
15.	Total Adjus	ted Prior Year Re	evenue (Line 13 + L	ine 14)		
16.	The percenta	Reassessment Reve age entered on Line ive figure on Line!	16 should be the la	ower of the actual growth (Line 9), the for Line 16 purposes. Do not enter	ne CPI (Line 10), or less than 0 or more	
17.	Additional l	Revenue Permitte	d (Line 15 x Line 16	5)		
18.		ue Permitted in C y that existed in bo	current Year th years. (Line 15 +	Line 17)		
19.	should use it	s best estimate. (i.e	. same amount as L	sessed Property (before reduction ine 14, current year's Line 14 multip the State Tax Commission, or using	lied by the	
		it declines substant easons for such diff		nt on Line 14, please provide written	n documentation to	
20.	Revenue Per (Line 18 - Li		ting Locally Assess	sed Property *		
21.	Adjusted Cu	rrent Year Assess	sed Valuation (Line	e 4)		
22.	[(Line 20 / L	ine 21) x 100]	d by Article X, Sec one/one hundredth o	tion 22 and Section 137.073 RSMo	<b>.</b>	
		ite on Tax Rate Si		natem.		
* To o	compute the totarty), multiply Li	I property tax revenu- ine I by the rate on L	es BILLED for the cuine 22 and divide by	arrent year (including revenues from all 1 100. The property tax revenues BILLED	new construction & improve would be used in estimation	vernents & annexed ng budgeted revenues.
İ						

	PRO FORMA - STATE AUDITOR'S	S REVIEW OF DATA SUBN	MITTED			
	Tax Rate Form B			(20)		
For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY						
				_		
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy			
	The final version of this form MUST be a Calculation of New Voter Approved Tax R		ward to the State Auditor's Office	e.		
	year tax rate computation, some political subdi- approved a new tax. Form B is designed to do	visions may have held elections w	where the voters approved an incre-	ase in an		
1. Date of E	lection					
2. Ballot La Attach a s	nguage ample ballot or state the proposition posed to the	he voters exactly as it appeared or	n the ballot.			
3. Election	Results					
			(Yes)	(No)		
	n Date (If no sunset clause in ballot, leave blar last year the levy will be in effect, if applicable					
5. New Proj	osition C Waiver		11 12 12			
	thether the district obtained a new waiver to eli n C Reduction.	iminate part or all of the required				
11000000	•					
				•		
Indicate (	he election results on the Proposition C Wai	ver				
			(Yes)	(No)		
6. Amount o	f Increase Approved by Voters		(165)	(110)		
(An "Incre	ase/Decrease of" or an "Increase/Decrease by"	OR OR	(a)			
	te Approved by Voters ase/Decrease to")		(b)			
(All Iller	use Decidase to j		(6)			

		Tax Rate Form B			(20
· P		For SCHOOL DISTRICTS	Levying a Single Rate on ALL PRO	PERTY	
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	<del></del>
			IUST be sent to the County Clerk to for	rward to the State Audito	r's Office.
		Calculation of New Voter Approv	ved Tax Rate or Tax Rate Increase		
e poli policy	tical subdivision statement, or a nd of these form	n wishes to no longer use the lowered tax rat in ordinance justifying its action prior to sett	fuction(s) taken in previous even numbered year(s), to ceiling to calculate its tax rate, it can hold a public ting and certifying its tax rate. The information on the ad there been no previous voluntary reduction(s) take	bearing and pass a resolution, te Informational Tax Rate Data	For Political Subdivision Use in Calculating its Tax Rate
7.		Tax Rate Ceiling or Voluntarily Summary, Line A if Increase to an H	Reduced Rate to Apply Voter Approve Existing Rate, Otherwise 0)	d Increase to.	
8.	Voter Appr (If an "Incre	roved Increased Tax Rate to Adju ease of' ballot, Line 6a + Line 7. If	ust an "Increase to" ballot, Line 6b)		
9.		rior Year Assessed Valuation form A, Line 8)			
10.		Prior Year Adjusted Revenue ty that existed in both years ine 9 /100)			
11.		Price Index (CPI) by the State Tax Commission			1.
12.	Permitted I (Line 10 x I	Revenue Growth for CPI Line 11)			
13.		nue Allowed from the Additional ty that existed in both years .ine 12)	Voter Approved Increase		
14.	Adjusted C (Form A, Li	current Year Assessed Valuation ine 4)			
	This rate will Assessed Va	oter Approved Increased Tax Ra Il allow the same revenue as applyi alue (Line 9) Increased by the CPI ( ine 14 x 100)	ng the Voter Approved Increase Rate (Lin	ne 8) to the Prior Year	
	House Bill N 27, 2008 to lapproved inc by applying by the consu- increasing at rate increase	levy a rate that is the greater of the crease (Line 15) in order to generat the voter approved increase to the tamer price index (Line 11). Enter the existing levy, Otherwise, on the T	ing authorities that passed a voter approve increase approved by voters (Line 8) or the substantially the same revenue that wou total assessed valuation at the time of the his Rate Computed on the Tax Rate Summary, Line BB if this is a new contract of the same revenue.	ne adjusted voter ald have been generated voter approval increased pary, Line C if	



### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

### Tax Rate Form C

For SCHOOL DISTRICTS Loveing a Single Rate on ALL PROPERTY

(20\_\_)

1980000			Debt Service
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST	be sent to the County Clerk to for	ward to the State Auditor's Office.
	Debt Service Calculation for General (	Obligation Bonds Paid for with Prope	rty Taxes.
rema Sinc	tax rate for Debt Service will be consider ain outstanding, and the debt fund reserve the property taxes are levied and collect	s do not exceed the following year's p	payments,
levy	be computed using calendar year data.		
	surrent year assessed valuation obtained ate Form A, Line 1 Total)	I from the County Clerk or Assessor,	
(i.e. As Include	nt required to pay debt serive requirem suming the current year is Year 1, use Jan the principal and interest payments due of ticipated fees of any transfer agent or pay	nuary - December (Year 2) payments on outstanding general obligation bor	to complete the (Year 1) Form C).  Id issues
withho Experie	ted costs of collection (collector fees & ldings) and anticipated delinquencies. nee in prior years is the best guide for est y 2% to 10% of Line 2 above)		
(i,e. As	table reserve up to one year's payment sunting the current year is Year 1, use Jar portant that the Debt Service Fund have s	nuary - December (Year 3) payments	
Include	payments for the year following the next	calendar year accounted for on Line	2.
5. Total r	equired for debt service (Line 2 + Line	3 + Line 4)	
Show the current estimate	pated balance at end of current calenda ne anticipated bank or fund balance at De balance minus the amount of any princip ed investment earning due before Decemb ax into this amount.	cember 31st of this year (this will equal or interest due before December 31st	lst plus any
Line 6 i paymen year's pa	ty tax revenue required for debt services subtracted from Line 5 because the debts required for the next calendar year (Lina ayment (Line 4). Any current balance in the next so it is revenues required for Debt (	t service fund is only allowed to have ne 2) and the resonable reserve of the the fund is already available to meet	following
(Janua) estimate	ted revenue from state assessed proper ry - December) - Must be estimated by the would be the same amount as the state a Fund in the prior year.	he school district. In most instances a	good
	e required from locally assessed prope - Line 8)	rty for debt service	
	tation of debt service tax rate [(Line 9) a fraction to the nearest one/one hundredt		
1. Less Vo	duntary Reduction By School District		
	rate to be levied for debt service purpo nis rate on Line AA of the Tax Rate Su		
	x rate levied may be lower than the rate of	computed as long as adequate funds a	ire available



### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

### Informational Tax Rate Data

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

(20\_\_)

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
been	page shows the information that would have been on the line items for the taken in prior even numbered year(s). The information on this page should be any voluntary reduction(s) taken in prior even numbered year(s) and for	d not be used in the current year unless the	taxing authority wishes to	Based on Prior Year Tax Rate Ceiling as if No
Step	1 The governing body should hold a public hearing and adopt a resol setting and certifying its tax rate.	lution, a policy statement, or an ordinance ju	stifying its action prior to	Voluntary Reductions
Step	2 Submit a copy of the resolution, policy statement, or ordinance to t	he State Auditor's Office for review.		were Taken
	Informational Tax Rate Summary Information	<u>n</u>		
Α.	Prior Year Tax Rate Ceiling (Prior Year Informational Tax	Rate Data, Line F)		
В.	Current Year Rate Computed (Informational Tax Rate For	m A, Line 22 below)		
C.	Amount of Increase Authorized by Voters for Current	Year (Informational Tax Rate Form I	3, Line 16 below)	
D.	Rate to Compare to Maximum Authorized Levy [Line l	3 (if no election), Otherwise Line C (if	there was an election)]	
E.	Maximum Authorized Levy [Greater of Prior Year Line E or Co	urrent Year Line D (if there was an election)	), Otherwise Prior Year Linc E]	
F.	Tax Rate Ceiling if No Voluntary Reductions were Tak	en in a Prior Even Numbered Ye	ear (Lower of Line D or E)	
	Informational Tax Rate Form A, Page 2 Infor	mation		
9.	Percentage Increase in Adjusted Valuation ((Tax Rate Fo	ortn A, Line 4 - Line 8) / Line 8 x 100]		
10.	Increase in Consumer Price Index as Certified by the State	c Tax Commission.		
11.	Adjusted Prior Year Assessed Valuation (Tax Rate Form	A, Line 8)		
12.	(20) Tax Rate Ceiling From Prior Year (Information	al Tax Rate Summary, Line A from	n above)	
13.	Maximum Prior Year Adjusted Revenue from Locally [(Line 11 x Line 12) / 100]	Assessed Property that existed in b	oth years.	
14.	Maximum Prior Year Adjusted Revenue from State As	ssessed Property (before reductio	ns). Provided by DESE	
15.	Total Adjusted Prior Year Revenue (Line 13 + Linc 14)			
16.	Permitted Reassessment Revenue Growth The percentage entered on Line 16 should be the lower of the act A negative figure on Line 9 is treated as a zero for Line 16 purpor			
17.	Additional Reassessment Revenue Permitted (Line 15 x	Line 16)		
18.	Total Revenue Permitted in Current Year from property	that existed in both years. (Line 15 + L	ine 17)	
19.	Estimated Current Year Revenue from State Assessed	Property (before reductions) estin	nated by school district	
20.	Revenue Permitted from Existing Locally Assessed Pro	perty (Line 18 - Line 19)		
21.	Adjusted Current Year Assessed Valuation (Form A, Lin	ne 4)		
22.	Maximum Tax Rate Permitted by Article X, Section 22 was Taken [(Line 20 / Line 21) x 100]	and Section 137.073 RSMo. If N	o Voluntary Reduction	
	Informational Tax Rate Form B, Page 2 Infor	mation		
7	Prior Year Tax Rate Ceiling to Apply Voter Approved			
	(Informational Tax Rate Summary, Line A if Increase to an Exist			<del></del>
٥.	Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line 6a + Line 7. If	an "Increase to" ballot. Tax Rate Form	B. Line 6b)	
9.	Adjusted Prior Year Assessed Valuation (Tax Rate Form	A, Line 8)	. 2, 2	
10.	Maximum Prior Year Adjusted Revenue from property the	at existed in both years. (Line 8 x Line	9/100)	
11.	Consumer Price Index (CPI) as Certified by the State Tax C	Commission.		
12.	Permitted Revenue Growth for CPI (Line 10 x Line 11)			
13.	Total Revenue Allowed from the Additional Voter App (Line 10 + Line 12)	roved Increase from property that e.	xisted in both years.	
14.	Adjusted Current Year Assessed Valuation (Tax Rate Fo	orm A, Line 4)		
15.	Adjusted Voter Approved Increased Tax Rate (Line 13 /	Line 14 x 100)		
16.	Amount of Rate Increase Authorized by Voters for the	Current Year (If Line 8 > Line 15, the	n Line 8, Otherwise, Line 15)	

	Tax Rate Form G For School Districts Levying a	Single Rate on ALL	PROPERTY		(20
	Name of School District	Political	Subdivision Code	Purpose of Levy	
	ULATION OF ALLOWED RECOUNCE WITH SECTION 137.073.3(2)(		TION OF FIRST YEAR	OF RECOUPMENT TAKEN	
judicial cou described a forms for e	ents are reduced after tax rates are sourt or are due to elerical corrections, above. A political subdivision may each year that is affected. These charded should be attached.	, the existing tax rate of document these chan	eiling may be revised to ges by filing revised cop	compensate for the changes pies of each of the tax rate	
valuation a	apletion of this form, revisions are re nd revised tax rate ceiling. Revised f t form is filed.				
the revenu	ing revisions, a political subdivision es it was entitled to receive for that it is permissible and document to wh	e prior year(s) affecte	d by the revisions. The	steps below determine if a	
Start with	the oldest prior year (if applicable	e) and work forward to	o the present.		
	vide a written explanation in the spa		<del>-</del>	why the political	
SHIGHVISIO	n would be eligible for the recoupme	ant process.			_
CERTIFIE I, the under and belief.	<b>CATION</b> rsigned hereby do certify that the da	ata set forth on the acce	ompanying forms is true a	and accurate to the best of my k	nawlec
I, the under and belief.		ata set forth on the acco	ompanying forms is true a	and accurate to the best of my k	ngwlec
I, the under and belief.	rsigned hereby do certify that the da		, , ,	and accurate to the best of my k	nawled
I, the under and belief.	signed hereby do certify that the da shool District	(Telephone)	(Signature)	and accurate to the best of my k	nawlec
I, the under and belief.  Name of Sc  District Nur	signed hereby do certify that the da shool District	(Telephone)	(Signature)	and accurate to the best of my k	nawled
I, the under and belief.  Name of Sc  District Nur	signed hereby do certify that the da shool District	(Telephone)	(Signature)	and accurate to the best of my k	nawled
I, the under and belief.  Name of Sc  District Nur	signed hereby do certify that the da shool District	(Telephone)	(Signature)	and accurate to the best of my k	nawled

	Name of School District Political Subdivision Code Purpose of Le	vy
	L CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT OMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)	·
NOT	OTE: LIST ADDITIONAL PRIOR YEARS IN SEPARATE COLUMNS IF NEEDED.  Second Third	
	Prior Year Prior Year Prior Year (2) (2)	
1.		
2.	Revised Tax Rate Ceiling  After the revision to the assessed valuation was made.  (Revised Tax Rate Summary, Line F)	
3.		
4.		
5.	· · ·	
6.	5. Total Locally Assessed Tax Revenue Actually Produced ((Line 4 x Line 5)/100)	
7.	7. Revenue Loss Due to Local Assessment Reduction (Line 3 - Line 6)	
8.	8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount must be estimated by the District	
9.	·	
10.		
	(Total of Line 9)	
11.	<ol> <li>Revenue Desired to Recoup in Current Year     Revenue the District chooses to recoup in the current year.</li> <li>(Do Not Enter Less than Line 9 for the Oldest Prior Year (20) Nor More than Line 10)</li> </ol>	
12.	12. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss This amount must be estimated by the District.	
13.	3. Amount to be Recouped from Locally Assessed Property (Line 11 - Line 12)	
14.	4. Total Current Year (20) Locally Assessed Valuation [Current (20) Tax Rate Form A, Line 1]	
15.	5. Rate to be Levied to Partially or Fully Recoup the Loss (Line 13 / Line 14 x 100)	
	Enter this rate on the current year (20 ) Tax Rate Summary, Line I.	
	Complete lines 16 and 17 IF Line 11 is less than Line 10  Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year  16. Portion of revenue on Line 9 for second prior year (20) reserved for second year of recoupment	
17.	17. Portion of revenue on Line 9 for prior year (20 ) reserved for second or third year of recoupment	

		·			· · · · · · · · · · · · · · · · · · ·
	Tax Rate Form H				(20)
	For School Districts Levying	g a Single Rate on ALL PROPI	ERTY		
	Name of School District	Political Subdivis	sion Code I	Purpose of Levy	
be levied in a subs revenue lost in or	sequent year to replace the revenue year. A three-year period follo	tet may result in a loss of revenue.  Le lost (see Tax Rate Form G). A powing the year in which the loss of remaining to be recouped and the	political subdivision ma occurred is allowed by s	y choose not to fully re statute for recouping th	ecoup the ne lost revenues
Before completion	on of this form, Form G must l	nave been completed in a prior	year.		
COMPUTATIO	N OF RECOUPMENT RATE	<u>:</u>			
<u> </u>	· · · · · · · · · · · · · · · · · · ·	-			Total
1. Total Reven	uc Lost Due to Assessment R	eductions (Tax Rate Form G, I	_ine 10)		
	couped in Prior Year(s)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	
Year	•				
	Valuation (Locally Assessed O	oly)			
•	ent Rate (Certified)				
	Recouped [(Line 2a x Line 2b)				
	Recouped from State Assessed	Property			
Year	Valuation (Locally Assessed O	nlv)			
	ent Rate (Certified)	my)			
-	Recouped [(Line 2e x Line 2f) /	1001			
	Recouped from State Assessed				
	ue Recouped in Prior Year(s Line 2d + Line 2g + Line 2h)	)			_
	maining to be Recouped				
(Line 1 - Lin	ne 3)				
The law prov		Current Year back than the third prior year, For the revenue lost from 2003 must b			
6. Revenue tha	t will be recouped from State	Assessed Property in the Curre	ent Year		
= N4-1		and the second the second	V		
(Line 5 - Lin		sessed Property in the Current	Year		
-	nt Year Assessed Valuation				
•	the County Clerk or Assessor				
(Tax Rate Fo	orm A, Line 1)				<u></u>
• /	Levied to Partially or Fully Recentle [(Line 7 / Line 8) x 100]	coup			
					<del></del>
CERTIFICATIO	<u>N</u>				
I, the undersigned	hereby do certify that the data	set forth below is true and accurat	te to the best of my kno	owledge and belief.	
Name of Political	Subdivision	(Telephone)		(Signature)	
Political Subdivision	on No.	(Date)		(Print Name)	
There are I are a				-	
Purpose of Levy					

(Telephone)

	PRO FORMA - STATE AUDITOR' Tax Rate Summary For School Districts Calculating a Separ					(20)
	Name of Political Subdivision The final version of this form MUST be	Political Subdivision sent to the County Cle		Purpose of I		e.
	plete the Tax Rate Summary is available from prior ye					
to no longer use the le to setting and certifyi	age takes into consideration any voluntary reduction(s) owered tax rate ceiling to calculate its tax rate, it can ho ng its tax rate. The information on the Informational Tay reduction(s) taken in an even numbered year(s).	ld a public bearing and pass a	resolution, a polic	cy statement, or an o	ordinance justifyir	g its action prior
			Real Estate		Personal	Prior Method
		Residential	Agriculture	Commerical	Property	Single Rate
Non-Reassessn	'ax Rate Ceiling as defined in Chapter 137, RS nent Year. (Prior Year Tax Rate Summary, Line F or Rate Summary, Line F in Even Numbered Year	F minus Line H in Odd Nu	_	or a Voluntary Res	duction was Tab	cen in a
Constitution an	r Rate Computed Pursuant to Article X, Section 137,073 RSMo. If no Voter Approved					*
•	n A, Line 41 & Line 27 (Prior Method)] Late Increase Authorized by Voters (If Same	- Dunas				
Adjusted to pro assessed value	wide the revenue available if applied to the prior; and increased by the percentage of CPI. OR at Total Operating Levy up to \$2.75 per Amend	year				
	Board decided to use Amend 2:	<del></del>				
	1 B, Line 16)  pare to Maximum Authorized Levy to De  lection) otherwise Line C]	termine Tax Rate Ceil	ing			
[Greater of Price	uthorized Levy Greater of the 1984 rate or more Year Line E or Current Year Line D (if there we wise Prior Year Line E)		rate			
	r Tax Rate Ceiling al Rate to Comply with Missouri Laws					
•	tired Prop C Tax Reduction taken from					-
Attach a c	ciling (Linc F) If Applicable. Circle the type of vopy of the DESE Prop C Reduction Workshop	eet if there is no waiver				
	Required Reduction 1st Class Charter Co anty(les) taken from Tax Rate Ceiling (Lin		OT Submitti	ng an Estimate	Non-Binding	Tax Rate
WARNING: A Will Lower Th	ry Reduction By School District taken from Voluntary Reduction Taken In An Even-Number e Tax Rate Ceiling For The Following Year le Recoupment Rate added to Tax Rate Ceilin	red Year	e F).		<del></del>	-
If Applicable (A	Attach Form G or H) <b>Be Levied</b> (Line F - Line G1 - Line G2 - Line H + L					-
	evied For Debt Service If Applicable (Form C,					-
Adjusted to pro	pecial Purposed Rate Authorized By Vote: vide the revenue available if applied to the prior y and increased by the percentage of CPI.		x Rates were Se	et, (Tax Rate Form	B, Line 16 if a l	Different Purpose)
CERTIFICAT	ION				-	
I, the undersigned,	(Office	ce) of			(Politica	l Subdivision)
levying a rate in	(Cour	ity or Counties) do herb	y certify that t	he data set forth	above and or	the
	ms is true and accurate to the best of my know	_				
Please complete L	ine G through BB, sign this form, and ret	urn to the County Cle	rk(s) for final	certification.		
(Date)	(Signature)	(Print Name)			(Telephone)	
Proposed rate to b	e entered on tax books by County Clerk	•				
	tion from the Political Subdivision:  RSMo, states that no tax rate shall be Line	es: J				
extended on the tax	rolls by the county clerk unless the	AA				
	n has complied with the foregoing	BB				-
provisions of the se	ection.	DD				_

(County)

(County Clerk's Signature)

(Date)

(20\_\_)

# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For School Districts Calculating a Separate Rate on Each SubClass of Property

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

m on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to	as tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the informational Tax Rate Data Summary at	these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	
Information o	calculate its ta	the end of the	

 }		Γ				1
(Prior Method) Single Rate	Calculation					
	Total					
(d) Personal	Property					
(c)	Commercial					
(b) Real Estate	Agricultural					
(a)	Residential		btained from	v		
		sed Valuation	tate assessed valuation of	sor, or comparable offic	qualization.	
		1. (20) Current Year Assessed Valuation	de the current locally and a	the County Clerk, County Assessor, or comparable office	finalized by the local board of equalization,	
		1. (20	Inclu	the C	finali	•

i				
	Assessed Valuation of New Construction & Improvements	2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor	2(d) = [Linc 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]	If pecalive, enter 2ero
•	7			

It negative, enter zero.	Assessed Value of Newly Added Territory	trought among the state of the	Obtained from the County of Carls or County
	•	i	

4. Assessed Value of Real Property that Changed Subclass from the Prior Year	(Added to a New Subclass in the Current Year)	Obtained from the County Clerk or County Assessor

Valuation		
r Assessed	Line 4)	
urrent Yea	2 - Line 3 - I	
Adjusted C	(Line i - Line	
'n		

comparable office finalized by the local board of equalization.

Note: If this is different than the amount on the Prior Year Tax Rate Form A. Line 1 then revise the Prior Year tax rate form
to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor or \_\_\_ Prior Year Assessed Valuation ó

Nate Statistically, Cilic A.	Assessed Value in Newly Separated Territory	Obtained from the County Clerk or County Assessor

Assessed Value of Property Locally Assessed in	Prior Year, but State Assessed in Current Year	Obtained from the County Clerk or County Assessor
∞.		

# Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor

Valuation	
Asse	ine 7 - Line 8 - Line 9)
Adjusted Prior	(Line 6 - Line 7 -
10.	

Tax Rate Form A, Page 1 of 4

(20\_)

# Tax Rate Form A Name

# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

For School Districts Calculating a Separate Rate on Each SubClass of Property

Purpose of Levy	's Office.
Political Subdivision Code	of this form MUST be sent to the County Clerk to forward to the State Auditor
Name of Political Subdivision	The final version of this form MUST be sent to

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s). Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method)
		Residential	Agricultural	Commercial	Property	Total	Calculation
=	11. Percentage Increase in Adjusted Valuation of existing property	ing property					
	in the current year over the prior year's assessed valuation						
_	[(Line $5 - \text{Line } 10$ ) / Linc $10$ ] x $100$						
17	2. Increase in Consumer Price Index						
	Certified by the State Tax Commission						
13,	<ol> <li>Adjusted Prior Year Assessed Valuation (Line 10)</li> </ol>						
1,	1. (20 ) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year	on-Reassessment Year	ar				
	(Tax Rate Summary, Line A)						
15.	. Maximum Prior Year Adjusted Revenue Permitted	- P.					
	from Locally Assessed Property from property that existed in both years	existed in both years					
	[(Liue 13 x Line 14) / 100]	•					
16.	Maximum Prior Year Revenue from State Assessed Property (before	ed Property (before					
	reductions). Provided by the DESE & allocated to each subclass of real estate	ubclass of real estate					
	based on its % of assessed valuation.						

Tax Rate Form A, Page 2 of 4

Form Revised 03-2016)

If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the

reasons for such difference.

(before reductions) The school district should use it's best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of Estimated Current Year Revenue from State Assessed Property

property that existed in both years. (Line 17 + Line 19)

21.

Additional Reassessment Revenue Permitted Revenue Permitted in the Current Year from

(Line 17 x Line 18)

19 20.

Do not enter less than 0%, nor more than 5%.

If Line 11 is negative, enter 0%.

Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%.

Permitted Reassessment Revenue Growth

Total Adjusted Prior Year Revenue

7. 8

(Line 15 + Line 16)

multiplied by the % increase in state assessed valuation per the State Tax

Commission, or using the educated guess).

assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total)

(20\_\_)

PRO FORMA -	Tax Rate Form	For School Distric	Name of Political
Tapaco.			

# STATE AUDITOR'S REVIEW OF DATA SUBMITTED

ts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
The final version of this form MUST be ser	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.	r's Office.
computation of reassessment growth and rate	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	137.073, RSMo.

	'	(a)	(b) Real Estato	(9)	(d) Personal		(Prior Method) Sinole Rate
1		Residential	Agricultural	Commercial	Property	Total	Calculation
	22. Revenue Permitted from Existing Locally Assessed						
	Property (Line 20 - Line 21)						
1.4	23. Adjusted Current Year Assessed Valuation (Line 5)						
	24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & \$8960 (Line 22 / Line 23 x 100)	aitted Prior to			:		
	25. Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property)] or Line 14 (Personal Property)]	nal Property)}		-			
(4	26. Maximum Authorized Levy (Tax Rate Summary, Line E)						
_	27. Limit to the Prior Year Maximum Authorized Levy						
	[Lower of Line 24, Line 25 (for Personal Property only), or Line 26]						
	Enter the Rate for the Prior Method Column on Linc B of the Tax Rate Summary	he Tax Rate Summary					
	Calculate Revised Rate(s)						
ď	Town Barrens for the first contraction						

- Lax Revenue [(Line Lx Line 27) /100]
- Total Assessed Valuation [Line 1 (Total)]
- Blended Rate [Line 28 (Total) / Line 29 x 100] 30.
- Revenue Difference due to the multi rate calculation [Line 28 (Total) Line 28 (Prior Method)] 31.
- Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate ((If Line 31 < or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0]
- Current Year Adjusted Assessed Valuation of Rates being Revised (1f Line 32 > 0, Then Line 5, Otherwise 0) 33,
- Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 33 / Line 33 (Total)] 34.
- Revision to Rate [If Line 32 > 0, Then -Line 34 x Line 31 / Line 5 x 100 (limited to Line 32), Otherwise 0] 35.
- Revised Rate (Line 27 + Line 35) 36.
- Revised Rate Rounded (If Line 36 < 1, Then Round to a 3 dign rate, Otherwise Round to a 4 digit rate)

Tax Rate Form A, Page 3 of 4

Form Revised 03-2016)

(20\_)

# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Tax Rate Form A

Class of Property	
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	The second secon						
	Name of Political Subdivision	Politi	Political Subdivision Code	1	Purpose of Levy		
	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	be sent to the County nd rate for compliance	Clerk to forward to with Article X, Section	the State Auditor's on 22 and Section 137	Office. 7.073, RSMo.		
Information on this pa calculate its tax rate, it the end of these forms	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate celling to action prior to setting and certifying its fax rate. It can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	(s) taken in previous even molelicy statement, or an ordin seen no previous voluntary n	imbered year(s). If in an evance justifying its action preduction(s) taken in an ever	en numbered year, the polior to setting and certifying numbered year(s).	tical subdivision wishes to g its tax rate. The informati	no longer use the lowered on on the Informational Pa	tax rate ociling to ox Rate Data Summary at
		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
Calculate Fins	Calculate Final Blended Rate						
38. Tax Revenue [(	38. Tax Revenue [(Line 1 x Line 37) / 100]						
39. Total Assessed	39. Total Assessed Valuation [Line 1 (Total)]						1
40. Final Blended	40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]					į	1
41, Tax Ratc(s) Per	41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37)	Section 22 and Section	n.137.073 RSMo. (Li	ne 37)			•
Enter Rate(s) or	Enter Rate(s) on the Tax Rate Summary, Line B						
FOR INFORM	FOR INFORMATIONAL PURPOSES ONLY						
Impact of the	Impact of the Multi Rate System						

- Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100] 42.
- Revenue Calculated Using Single Rate 43,
- [Line 27 (Prior Method) x Line 1) 7 100] Revenue Differences Using the Different Methods (Line 42 - Line 43) 44
  - 45. Percent Change (Line 44 / Line 43)

# Blended Rate Calculation

- Tax Rate Ceiling (Tax Rate Summary, Line F)
- 48. DESE Screen 6 Tax Rate Ceiling Including Recoupment
  - Assessed Valuation (Line 1) (Line 46 + Line 47) 50.
- Revenue from DESE Screen 6 Tax Rate Ceiling
  - [(Line 48 x Line 49) / 100]

- 51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100]
  52. Voluntary Reduction (Tax Rate Summary, Line H)
  53. Unadjusted Levy (Line 48 Line 52)
  54. Assessed Valuation (Line 1)
  55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]
  56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 ((Line 55 / Line 54) x 100]
  57. Prop C Reduction (Tax Rate Summary, Line G)
  58. Adjusted Levy (Line 53 Line 57)
  59. Assessed Valuation (Line 1)
  60. Revenue from Adjusted Levy [Line 58 x Line 59 / 100]
  61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 ((Line 60 / Line 59) x 100]

Tax Rate Form A, Page 4 of 4

orm Revised 03-2016)

		Tax Rate Form B	FOR'S REVIEW OF DATA SU g a Separate Rate on Each SubC		(20)
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	<del></del>
			ST be sent to the County Clerk to fo	rward to the State Auditor's	Office.
		Calculation of New Voter Approved	Tax Rate or Tax Rate Increase		
Since tax of	the prior ye approved a Date of El	ear tax rate computation, some political new tax. Form B is designed to documention	al subdivisions may have held election ment the election.	as where voters approved an inc	crease in an existing
2.	Ballot Lar Attach a sa	iguage imple ballot or state the proposition po	sed to the voters exactly as it appeare	ed on the ballot.	
			, ,		
3.	Election R	esults			
				(Yes)	(No)
4.	Expiration				
_		ist year the levy will be in effect, if ap	plicable.		
5.	New Propo	osition C Waiver			
	- Indicate v	whether the district obtained a <u>new</u> wa on C Reduction.	niver to eliminate part or all of the req	uired	
	- Attach a	sample ballot or state the proposition	posed exactly as it appeared on the ba	illot.	
	- Also indi	cate the election results on the Propos	ition C Waiver		
				(Yes)	(No)
6.	Amount of	Increase Approved by Voters (if the	s is an increase to an existing rate)	(****)	(4.0)
	(An "Increa	se of" or an "Increase by")	OR	a	
	Stated Rate (An "Increas	e Approved by Voters (if this is an in se to")	crease to an existing rate)	b	
	•	•		·	

		PRO FORMA - STATE A Tax Rate Form B For School Districts Calcu					(20)
		Name of Political Subdivision	Politi	ical Subdivision Co	ode Purpos	e of Levy	_
		The final version of this form	MUST be sent	to the County Cle	rk to forward to t	he State Auditor's Ofi	fice.
		Calculation of New Voter App.	roved Tax Rate o	r Tax Rate Increas	e		
to no	longer use the ting and certify	page takes into consideration any volunt: lowered tax rate ceiling to calculate its to lying its tax rate. The information on the it rry reduction(s) taken in an even numbered	ex rate, it can hold a p nformational Tax Rat	public hearing and pass	a resolution, a policy st	tatement, or an ordinance just	ifying its action prior
				Real Estate			
		_	Residential	Agricultural	Commercial	Personal Property	Prior Method
7	(Tax Rate	ar Tax Rate Ceiling to Apply V Summary, Line A if Increase ing Rate, Otherwisc 0)	oter Approved I	ncrease to.			
8		proved Increased Tax Rate to A > 0, then Line 6a + Line 7, Line 6b).	Adjust				
9		Prior Year Assessed Valuation Form A, Line 10)					
10	from prope	n Prior Year Adjusted Revenue rty that existed in both years line 9) / 100)	•				
11		r Price Index (CPI) by the State Tax Commission.					
12.	Permitted (Line 10 x	Revenue Growth Allowed for Line (1)	CPI				
13.	Total Rev from prope (Line 10 +	renue Allowed from the Addition rty that existed in both years Line 12)	nal Voter Appro	oved Increase			
14.		Current Year Assessed Valuati Form A, Line 5)	ion				
15.	This rate with Approved I (Line 9) Inc.	Voter Approved Increase Tax ill allow the same revenue as applyin necrease Rate (Line 8) to the Prior yeareased by the CPI (Line 11), line 14 x 100)	g the Voter				
16.	House Bill approved in increase applying the applying the	of Rate Increase Authorized by No. 506, passed in 2011, allows taxin crease after August 27, 2008 to levy proved by voters (Line 8) or the adjugenerate substantially the same revene voter approved increase to the total val increased by the consumer price	ng authorities that p a rate that is the gr sted voter approved ue that would have assessed valuation	passed a voter eater of the l increase (Line 15) been generated by			
	existing lev	ate Computed on the Tax Rate Summy, Otherwise, on the Tax Rate Summate increase.	mary, Line C if incr ary, Line BB if this	reasing an s is a new or a			
	(If Line 8 > Line 15)	Line 15, Then Line 8, Otherwise					



### Tax Rate Form C

(20\_\_)

1500	ALT.		Debt Service	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MU	ST be sent to the County Cle	rk to forward to the State Auc	litor's Office.
	Debt Service Calculation for General	al Obligation Bonds Paid for w	ith Property Taxes.	
	The tax rate for Debt Service will be con- remain outstanding, and the debt fund res	sidered valid if, after making the serves do not exceed the follow	e payment(s) for which the tax ing year's payments.	was levied, the bonds
	Since the property taxes are levied and collevy be computed using calendar year date	ollected on a calendar year basi ta.	s (January - December), it is rec	commended that this
1.	<ol> <li>Total current year assessed valuation obte (Tax Rate Form A, Line 1 Total)</li> </ol>	ained from the County Clerk o	Assessor.	
2.	2. Amount required to pay debt serive requ	irements during the next cale	ndar year	
	(i.e. Assuming the current year is Year 1, us Include the principal and interest payments plus anticipated fees of any transfer agency	due on outstanding general obli	igation bond issues	ar 1) Form C).
3.	3. Estimated costs of collection (collector fee withholdings) and anticipated delinquence Experience in prior years is the best guide for (Usually 2% to 10% of Line 2 above)	cies.		
4.	4. Reasonable reserve up to one year's payn	nent		
	(Assuming the current year is Year 1, use Ja It is important that the Debt Service Fund has Include payments for the year following the	ave sufficient reserves to preve	nt any default on the bonds.	) Form C.
5.	5. Total required for debt service (Line 2 + 1	Line 3 + Line 4)		
6.	6. Anticipated balance at end of current calc Show the anticipated bank or fund balance a current balance minus the amount of any pri estimated investment earning Due before De of this tax into this amount.	nt December 31st of this year (incipal or interest due before D	ecember 31st plus any	
7.	Property tax revenue required for debt so Line 6 is subtracted from Line 5 because the payments required for the next calendar year year's payment (Line 4). Any current balanc requirements so it is deducted from the total	e debt service fund is only allow r (Line 2) and the resonable res e in the fund is already availab	erve of the following le to meet these	
8.	8. Estimated revenue from state assessed pr (January - December) - Must be estimated estimate would be the same amount as the st Service Fund in the prior year.	by the school district. In most	instances a good	
9.	P. Revenue required from locally assessed p (Line 7 - Line 8)	roperty for debt service		
1 <b>0</b> .	D. Computation of debt service tax rate [(Lin Round a fraction to the nearest one/one hund	ne 9 / Line 1) x 100] dredth of a cent.		·
11.	. Less Voluntary Reduction By Political Su	bdivision		
12.	2. Actual rate to be levied for debt service p Enter this rate on Line AA of the Tax Rat			
	* The tax rate levied may be lower than the to service the debt requirements.	rate computed as long as adequ	ate funds are available	



	Name of Political Subdivision	Political	Subdivision	Code	Purpose of Levy		<del></del>
	This page shows the information that would have been on the The information on this page should not be used in the currence year(s) and follows the following steps in an even numbered	nt year unless the taxing					
	Step 1 The governing body should hold a public hearing at its tax rate.	nd adopt a resolution, a p	olicy statement	, or an ordinance j	ustifying its action p	ior to setting and	d certifying
	Step 2 Submit a copy of the resolution, policy statement, or	r ordinance to the State A	Auditor's Office	for review.			
		_		Real Estate		Personal	Prior Metho
			Residential	Agriculture	Commerical	Property	Single Rate
١.	Prior Year Tax Rate Ceiling as defined in Chapte Changed or a Voluntary Reduction was Taken in a Nor			Data			
	(Prior Year Informational Tax Rate Data Summary, Lin	ne F)					
i.	Current Year Rate Computed Pursuant to Article Constitution and Section 137.073 RSMo. If no Voter A [Informational Tax Rate Data Form A, Line 37 & Line	pproved Increase.	Missouri				
	Amount of Rate Increase Authorized by Voters Adjusted to provide the revenue available if applied to				ercentage of CPI.		
	(Informational Tax Rate Data Form B, Line 16)	_					
١.	Rate to Compare to Maximum Authorized Lev [Line B (if no election) otherwise Line C]	y to Determine Ta	x Rate Ceil	ing			
	Maximum Authorized Levy Enter the Most Recent Based on the Prior Year Tax Rate Ceiling	at Voter Approved Rat	e				<u></u>
	Current Year Tax Rate Ceiling Maximum Legal I Based on Prior Year Tax Rate Ceiling (Lower of Line D or Lin	• -	Missouri Law	š			
		_					

# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

For School Districts Calculating a Separate Rate on Each SubClass of Property

uditor's Office.	ction 137.073, RSMo.
ent to the County Clerk to forward to the State A	at growth and rate for compliance with Article X. Section 22 and Section 137 073, RSMo
The final version of this form MUST be se	Computation of reassessment growth and rat
	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

		(a)	(b) Pest Estate	(2)	(d)		(Prior Method)
	1	Dogidantial	A carion (farm)		Property	E	Single Rate
		Nesidential	Agricanara	Commercial	Sinder:	lotal	Calculation
_	(20) Current Year Assessed Valuation						
	Include the current locally and state assessed valuation obtained from	ned from					
	the County Clerk, County Assessor, or comparable office						
	finalized by the local board of equalization.						
7	Assessed Valuation of New Construction & Improvements	rements					
	2(a) (b) & (c) - May be obtained from the County Clerk or County Assess	Ounty Assessor					
_	2/3 = [1] in a 1/4   2/4   2/4   1/4   10/4	Topicaron I firm					
	f(a) = [f(a) - f(a) - f(a) - f(a) + f(a) + f(a)]						
	If negative, enter zero.						
_							
m.	Assessed Value of Newly Added Territory						

Obtained from the County Clerk or County Assessor

Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor 4

Adjusted Current Year Assessed Valuation \_\_ Prior Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4) vá

Ö

Assessor or comparable office <u>finalized by the local board of equalization.</u> <u>Note</u>: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax include the prior year locally and state assessed valuation obtained from the County Clerk, County 8

Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor ς.

Rate Summary, Line A.

Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor ∞

Assessed Value of Real Property that Changed Subciass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor 9.

Line 6 - Line 7 - Line 8 - Line 9)

Adjusted Prior Year Assessed Valuation

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Informational Tax Rate Data Form A, Page 1 of 4

## For School Districts Calculating a Senarate Ra

### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A

For School Districts Calculating a Separate Rate on Each SubClass of Property	
- A	١

Purpose of Levy The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. Political Subdivision Code Name of Political Subdivision

on that would have been on the line ite hes to reverse any voluntary reduction nould hold a public hearing and adopt	is resolution, policy, statement, or ordinance to the State Auditors Othice for review.	(b) (d) (d)
This form shows the information that would have be niess the taxing authority wishes to reverse any volite 1 - The governing body should hold a public he	step 2 - Submit a copy of the resolution, policy, state	

	•	(4)	(0) Real Estate	(a)	Personal		(Prior Method) Single Rate	
		Residential	Agricultural	Commercial	Property	Total	Calculation	_
Ξ,	11. Percentage Increase in Adjusted Valuation of existing property	ng property						
	in the current year over the prior year's assessed valuation							
	[(Line 5 - Line 10) / Line 10] $\times$ 100						•	
17	Increase in Consumer Price Index							
	Certified by the State Tax Commission							
13,	Adjusted Prior Year Assessed Valuation (Line 10)							
14.	(20 ) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year	n-Reassessment Ye	ar.					
	(Informational Tax Rate Data Summary, Line A)							
15.	15. Maximum Prior Year Adjusted Revenue Permitted							
	from Locally Assessed Property from property that existed in both years	xisted in both years						

Total Adjusted Prior Year Revenue (Line 15 + Line 16) 7

Maximum Prior Year Revenue from State Assessed Property (before

[(Line 13 x Line 14) / 100]

16.

reductions). Provided by the DESE & allocated to each subclass of real estate

based on its % of assessed valuation.

Permitted Reassessment Revenue Growth
Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%. 38.

Additional Reassessment Revenue Permitted Do not enter less than 0%, nor more than 5%. (Line 17 x Line 18) 9.

Estimated Current Year Revenue from State Assessed Property property that existed in both years. (Line 17 + Line 19) Revenue Permitted in the Current Year from 8 21.

(before reductions) The school district should use it's best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of multiplied by the % increase in state assessed valuation per the State Tax assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) Commission, or using the educated guess).

please provide written documentation to the State Auditor's Office to explain the If Line 21 (Total) declines substantially from the amount on Line 16 (Total), reasons for such difference. Informational Tax Rate Data Form A, Page 2 of 4

### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A

For School Districts Calculating a Separate Rate on Each SubClass of Property

Purpose of Levy	ditor's Office.	ion 137.073, RSMo.
Political Subdivision Code	m MUST be sent to the County Clerk to forward to the State Auditor's Office.	growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.
Name of Political Subdivision	The final version of this form MUST be s	Computation of reassessment growth and ra

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	'	(a)	(b) Real Estate	(0)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
22.	22. Revenue Permitted from Existing Locally Assessed						
	Property (Line 20 - Line 21)						
23.	23. Adjusted Current Year Assessed Valuation (Line 5)						

- - Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 22 / Line 23 x 100) 24
- [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)] Limit Personal Property to the Prior Year Ceiling 25.
  - (Informational Tax Rate Data Summary, Line E) Maximum Authorized Levy 26.
- Limit to the Prior Year Maximum Authorized Levy
  Enter the Rate for Prior Method Column on Line B of the Informational Tax Rate Data Summary
  [Lower of Line 24, Line 25 (for Personal Property only), 77.
- Total Assessed Valuation [Line 1 (Total)] Tax Revenue [(Line 1 x Line 27)/100] 29.

Calculate Revised Rate(s)

- Blended Rate [Line 28 (Total) / Line 29 x 100] 30.
- Revenue Difference due to the multi rate calculation [Line 28 (Total) Line 28 (Prior Method)] 31.

  - Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate ((If Line 31 < or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0]
- Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0) 33,

Relative Ratio of Current Year Adjusted Assessed Valuation of the

34.

- Revision to Rate [If Line 32 > 0, Then -Line 34 x Line 31 / Line 5 x 100 (limited to Line 32). Otherwise 0] Rates being Revised [Line 33 / Line 33 (Total)] 35.
- Revised Rate (Line 27 + Line 35)
- Revised Rate Rounded (If Line 36 < 1, Then Round to a 3 digit rate. Otherwise Round to a 4 digit rate) 36,

Informational Tax Rate Data Form A, Page 3 of 4

	Informational Tax Rate Data Form A		(
	For School Districts Calculating a Separate Rate on Each SubClass of Property	te on Each SubClass of Property	
	Name of Polítical Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST be sent to	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office,	r's Office,
	Computation of reassessment growth and rate for	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	37.073, RSMo.
This form shows the it	aformation that would have been on the line items for the Form A	had no voluntary reductions(s) been taken in prior even number	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year
unless the taxing authors.	unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.	wen numbered year(s) and follows the following steps in an even	numbered year.
Step 2 - Submit a copy	Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.	icy statement, of an ordinance justifying its action prior to setting iditions Office for review.	and certifying its tax rate.

	(a)	(b) Real Estate	(3)	(d) Personal		(Prior Method) Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
Calculate Final Blended Rate						
38. Tax Revenue [(Line 1 x Line 37) / 100]						
39. Total Assessed Valuation [Line 1 (Total)]		F				1
40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]						
41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137,073 RSMo. (Line 37)	Section 22 and Section	n 137,073 RSMo, (Li	ne 37)			
Enter Rate(s) on the Informational Tax Rate Data			· · ·			
Summary, Line B						
For Informational Purposes Only - Impact of the Multi Rate System	Iti Rate System	ystem				
42. Revenue Calculated Using Multi Rate	•					
[(Line 41 x Line 1) / 100]						
43. Revenue Calculated Using Single Rate						
[Line 27 (Prior Method) x Linc 1) / 100]						
44. Revenue Differences Using the Different Methods						
(Line 42 - Line 43)						
45 Percent Chouse (Line 44 (Line 42)						

### For Informational Purposes Only - Blended Rate Calculation Tax Rate Ceiling (Info. Tax Rate Summary, Line F)

- 46. Tax Rate Ceiling (Into. 1ax na 47. Allowable Recoupment Rate (Tax Rate Summary, Line I)
- DESE Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 - Line 47) .. ..
  - Revenue from DESE Screen 6 Tax Rate Ceiling Assessed Valuation (Line 1) 50.
- [(Line 48 x Line 49) / 100] Blended Tax Rate Ceiling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100]
- 51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100]

  52. Voluntary Reduction (Tax Rate Summary, Line H)

  53. Unadjusted Levy (Line 48 Line 52)

  54. Assessed Valuation (Line 1)

  55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]

  56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100]

  57. Prop C Reduction (Tax Rate Summary, Line G)

  58. Adjusted Levy (Line 53 Line 57)

  59. Assessed Valuation (Line 1)

  60. Revenue from Adjusted Levy [Line 58 x Line 59 / 100]

- Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]

Informational Tax Rate Data Form A, Page 4 of 4

8			OR'S REVIEW OF DATA SUBMIT	TTEÐ	<u> </u>
		Informational Tax Rate Data			(20)
Si,		For School Districts Calculating	a Separate Rate on Each SubClass of	of Property	
		Name of Political Subdivision	Political Subdivision Code Pu	rpose of Levy	
			Γ be sent to the County Clerk to forward	d to the State Auditor's Offi	ce.
		Calculation of New Voter Approved	Tax Rate or Tax Rate Increase		
Sinc	e the prior yea or approved a	ar tax rate computation, some political new tax. Informational Tax Rate Data	subdivisions may have held elections whe Form B is designed to document the elections	ere voters approved an increas	e in an existing
1.	Date of Ele	ection			
2.	Ballot Lang		ed to the voters exactly as it appeared on the	he ballot	
	Attach a san	npie banot of state the proposition pos	ed to the voters exactly as it appeared on the	ne oanot.	
	<b>D</b>				
3.	Election Re	esults		(Yes)	(No)
4.	Expiration	Date		(1cs)	(140)
	Enter the las	st year the levy will be in effect, if app	licable.		
5.	New Propos	sition C Waiver			
		whether the district obtained a <u>new</u> wai on C Reduction.	ver to eliminate part or all of the required		
	- Attach a s	ample ballot or state the proposition p	osed exactly as it appeared on the ballot.		-
	- Also indic	eate the election results on the Proposit	tion C Waiver		
		<b>,</b>		(Yes)	(No)
6.	Amount of l	Increase Approved by Voters (if this			
	•	se of" or an "Increase by")  Approved by Voters (if this is an inc	OR rease to an existing rate)	a	
	(An "Increas			<b>b</b> .	

Page 588		Pro	posed Ru	les		Vol. 41,
	PRO FORMA - STATE	AUDITOR'S	REVIEW OF DA	ATA SUBMITT	ED	
	Informational Tax Ra	te Data Form	В			(20
	For School Districts Cale	culating a Sepa	irate Rate on Ea	ich SubClass of l	Property	
İ	Name of Political Subdivision	on Pol	litical Subdivision	Code Purpo	ose of Levy	
	The final version of this for	m MUST be sen	t to the County C	lerk to forward to	the State Auditor's C	Office.
	Calculation of New Voter A	pproved Tax Rat	e or Tax Rate Incre	ease		
information on the follows the follows. Step 1 The go rate.	the information that would have been on his page should not be used in the current wing steps in an even numbered year. overning body should hold a public hearing t a copy of the resolution, policy statemen	year unless the taxing g and adopt a resoluti	g authority wishes to re-	verse any voluntary reduced or an ordinance justifyi	action(s) taken in prior even :	numbered year(s) and
			Real Estate			
	•	Residential	Agricultural	Commercial	Personal Property	Prior Method
(Tax Rate	ear Tax Rate Celling to Apply V Summary, Line A if Increase ting Rate, Otherwise 0)	oter Approved	Increase to.			
	pproved Increased Tax Rate to a > 0, then Line 6a + Line 7, Line 6b).	Adjust			, , , , , , , , , , , , , , , , , , , ,	
	d Prior Year Assessed Valuation onal Tax Rate Data Form A, Line 10)	1				
from prop	m Prior Year Adjusted Revenu erty that existed in both years Line 9) / 100)	e				
	er Price Index (CPI) and by the State Tax Commission.					
12. <b>Permitte</b> (Line 10 x	d Revenue Growth Allowed for Line [1]	CPI		-		
	venue Allowed from the Additi-	опаl Voter Appr	oved Increase			

14. Adjusted Current Year Assessed Valuation

(Tax Rate Form A, Line 5)

(Line 10 + Line 12)

15. Adjusted Voter Approved Increase Tax Rate

This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior year Assessed Value (Line 9) Increased by the CPI (Line 11). (Line 13 / Line 14 x 100)

16. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11),

Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase.

(If Line 8 > Line 15, Then Line 8, Otherwise Line 15)

	Tax Rate Form G			(20
	For School Districts With a Separ	rate Rate on Each SubClass of Pi	roperty	
	Name of Political Subdivision	Political Subdivision Cod	de Purpose of Lev	У
	LATION OF ALLOWED RECOUPM ICE WITH SECTION 137.073.3(2)(a) a		FYEAR OF RECOUPMENT	TAKEN
ue to elerical cou ay document the	reduced after tax rates are set and the rections, the existing tax rate coiling rese changes by filing revised copies of ised forms and a written explanation of	hay be revised to compensate for the each of the tax rate forms for each ye	e changes described above. A <sub>1</sub>	political subdivision
	of this form, revisions are required to evised forms must be filed with the Sta			aluation and revisi
ntitled to receive	sions, a political subdivision may be for the preceding one to three year per what extent the political subdivision de-	iod affected by the revisions. The st		
tart with the old	lest prior year (if applicable) and wo	rk forward to the present.		
lease provide a v e recoupment pr	written explanation in the space below (occss.	or by attaching an explanation) as to	why the political subdivision v	yould be eligible fo
ERTIFICATION	 JN'			
	hereby do certify that the data set forth	below is true and accurate to the be	st of my knowledge and belief.	
				_
ame of School D	fistrict (To	elephone) (S	ignature)	
istrict Number	(I)	nte) (P	rint Name)	_
rpose of Levy				

	Tax Rate Form G For School Districts With a Separat	te Rate on Each SubClass of Property		(20)
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
INITIAL CALCU	LATION OF ALLOWED RECOUPMEN	NT & CALCULATION OF FIRST YEAR	OF RECOUPMENT TAKEN	

	R 20 COMPLETE LINES 1 THROUGH 15 KE A COPY OF THIS PAGE FOR CALCULA	FOR THE TIII TING A RECO	RD OR OLDER PI UPMENT OF TH Real Estate	RIOR YEAR (IF A IE FOURTH OR (	PPLICABLE) OLDER PRIOR Personal	YEAR(S)
		Residential	Agricultural	Commercial	Property	Total
1.	Revised Locally Assessed Valuation After the changes to 20 tax rate(s) have been made (Revised Tax Rate Form A, Line 1)					
	Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					-
3.	Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	<u>.</u>				-
4.	Revised Locally Assessed Valuation (Line 1)	·····				-
5.	Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)	<u></u>				
6.	Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5) / 100]					
7.	Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)					
8.	Estimated Lost Revenue from State Assessed Pro Revised Rates or State Assessment Reductions This amount <u>must be</u> estimated by the District					
9.	Total Lost Revenue to be Recouped (Line 7 + Line 8)					
	Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0. Otherwise Line 9)					
0.	·					
	Difference Due to Limiting Loss to Zero (Alloca [Line 9 (Total) - Line 10 (Total)]	te Difference to S	iubclass if Line 10 >	0)		
1.		tte Difference to S	iubelass if Line 10 >	<b>(</b> )		
1.	[Line 9 (Total) - Line 10 (Total)]  Revised Locally Assessed Valuation of Subclass If Line 10 > 0	te Difference to S	ubclass if Line 10>	(I)		
! I. 12. 13.	[Line 9 (Total) - Line 10 (Total)]  Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)  Relative Ratio of Line 12  Ratio of assessed valuation of each subclass	te Difference to S	ubclass if Line 10>			

		Tax Rate Form G For School Districts With a Sep	oarate Rate on	Each SubClass o	of Property		(20)
		Name of Political Subdivision	Poli	itical Subdivision	Code	Purpose of Levy	
		LATION OF ALLOWED RECOUF INCE WITH SECTION 137.073.3(2)(#		CULATION OF F	IRST YEAR OF	RECOUPMENT TA	AKEN
YEA	AR 20 CC	OMPLETE LINES I THROUGH 15	Residential	OND PRIOR YES  Real Estate  Agricultural	Commercial	BLE) Personal Property	Total
1.	After the char	rally Assessed Valuation nges to 20, _ tax rate(s) have been made. x Rate Form A. Line 1)					
2.	After the revis	x Rate Ceiling sion to the assessed valuation was made. (Rate Summary, Line F)					
3.		missible Locally Assessed at [(Line 1 x Line 2) / 100]					
4.	Revised Loc (Line 1)	ally Assessed Valuation					
5.		x Rate Ceiling (Certified) Rate Summary, Line F)					
6.		lly Assessed Tax Revenue oduced [(Line 4 x Line 5) / 100]		<del></del>			
7.		ss Due to Local Assessment (Line 3 - Line 6)					
8.	Revised Ra	ost Revenue from State Assessed Protes or State Assessment Reductions must be estimated by the District.					
9.	Total Lost R	tevenue to be Recouped te 8)					
10.		otal Lost Revenue (Line 9) to Zero ), Then 0, Otherwise Line 9)			-		
<b>I</b> 1.		Oue to Limiting Loss to Zero (Allocal) - Line 10 (Total)]	ate Difference to \$	Subclass if Line 10 >	-0)		
12.		rally Assessed Valuation If Line 10 > 0 inc 10 > 0)					
13.	Ratio of asse	atio of Line 12 ssed valuation of each subclass Line 12 / Line 12 (Total)}					
14.	Based on the	e Difference on Line 11 e Relative Ratio on Line 13 (al) N Line 13]					
15.	Total (20) (Line 10 + Li	) Lost Revenue Allowed to be Recouping 14)	ped				

	Tax Rate Form G For School Districts With a Sep	parate Rate on	Each SubClass o	of Property		(20)
	Name of Political Subdivision	Poli	tical Subdivision	Code	Purpose of Levy	
	TAL CALCULATION OF ALLOWED RECOUR COMPLIANCE WITH SECTION 137.073.3(2)(		CULATION OF F	IRST YEAR OF I	RECOUPMENT TA	AKEN
YEA	AR 20 COMPLETE LINES I THROUGH 15	FOR THE PRIC		PLICABLE)		
	_	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1.	Revised Locally Assessed Valuation After the changes to 20tax rate(s) have been made. (Revised Tax Rate Form A. Line 1)					
2.	Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
3.	Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]					
4.	Revised Locally Assessed Valuation (Line 1)					
5.	Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
6.	Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]					
7.	Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)		***			
8.	Estimated Lost Revenue from State Assessed Pro- Revised Rates or State Assessment Reductions This amount must be estimated by the District.					
9.	<b>Total Lost Revenue to be Recouped</b> (Line 7 + Line 8)					
10.	Limit the Total Lost Revenue (Line 9) to Zero (If Line $9 \le 0$ , Then 0. Otherwise Line 9)					-110-11-11-1
11.	Difference Due to Limiting Loss to Zero (Alloc [Line 9 (Total) - Line 10 (Total)]	ate Difference to S	subclass if Line 10≥	• 0)		
12.	Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)					
13.	Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]					
14.	Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]					
15.	Total (20) Lost Revenue Allowed to be Recou (Line 10 + Line 14)	ped	\ <del>-</del>			

		<del></del>		<i></i>	D 41	
	Name of Political Subdivision	Poli	tical Subdivision	Code	Purpose of Levy	
	EATION OF AULOWED RECOUP: NCE WITH SECTION 137,073.3(2)(a)		CULATION OF FI	(RST YEAR OF I	RECOUPMENT TA	KEN
DETERMINATI	ION OF RECOUPMENT RATE(S)					
	_	Residential	Real Estate	Commercial	Personal	Total
	_	Residential	Agricultural	Commercial	Property	10(2)
	rue Loss Allowed to be Recouped of Line 15 for Each Year Recouping)					
7. Total Reven More than L	nue Desired to Recoup in Current Yea .inc 16)	er (Do Not Enter	Less than Line 15	of the Third Prior	Yuar Not	
State Assess	Amount of Current Collections from sed Property for Recoupment of Loss mated by the District					
19. Amount to l (Line 17 - Li	be Recouped from Locally Assessed Pinc 18)	roperty			·	
	ent Year (20) Locally Assessed Prop ) Tax Rate Form A, Line []	erty				
Recoup the l Enter these ra	Loss [(Line 19 / Line 20) x 100] ates on the current year (20) mmary, Line I					
	_					
	<b>=</b>					
	nes 22 and 23 IF Line 17 is less than Need to be Completed to Continue		nt in the 2nd or 3	rd Year		
	revenue on Line 15 for 2nd prior yea					
	evenue on Line 15 for prior year 20		-	-		

	Tax Rate Form H For School Districts With a Sepa	arate Rate on l	Each SubClass of	Property		(20)
THE REAL PROPERTY OF THE PARTY	Name of Political Subdivision	Poli:	tical Subdivision C	ode I	Purpose of Levy	
levied in a subseque lost in one year. A Tax Rate Form H i CALCULATION	tions ordered after tax rates are set of them year to replace the revenue lost a three-year period following the yes used to document the revenue rem OF SECOND AND/OR THIRD YEE WITH SECTION 137.073.3(2)	may result in a (see Tax Rate F ar in which the aining to be rec (EAR OF REC	loss of revenue. In form G). A politica loss occurred is all ouped and the allow	certain instances al subdivision may lowed by statute is wable recoupment	, a separate recoupny choose not to fully for recouping the los	recoup the revent st revenues.
Before comple	tion of this form, Tax Rate	Form G mus	st have been co	mpleted in a p	prior year.	
COMPUTATION	OF RECOUPMENT RATE			•	•	
		Residential	Agricultural	Commercial	Personal	Total
	re Lost Duc to Assessment Reduction Tax Rate Form G, Line 16)	ons				
	ouped in Prior Year(s)					•
	aluation (Locally Assessed Only)	<del></del>	<del></del>	_		
-	nt Rate (Certified) ecouped [(Line 2a x Line 2b) / 100]		<del></del>		<del></del>	
d. Revenue Re Year	ecouped from State Assessed Propert			_		
	aluation (Locally Assessed Only) at Rate (Certified)					
_	ecouped [(Line 2e x Line 2f) / 100]			<del></del>		
	ecouped from State Assessed Propert	.у				
	ue Recouped in Prior Year(s) ne 2d + Line 2g + Line 2h)					
	naining to be Recouped					
(Line I - Line :	•					
	ired to be Recouped in the Currer					
	des for recoupment no further back (					
	ir. Any lost revenue from the third p	nor year				
	will be waived. (Must be < Line 4) nount of Current Collections from					
	d Property for Recoupment Loss ?	-				
	BE estimated by the District.					
	Recouped from Locally Assessed	Property				
in the Curren	t Year (Line 5 - Line 6)					
	t Year Assessed Valuation Obtained		•			
	or Assessor (Tax Rate Form A, Line 1)					
Revenue [(Li	Levied to Partially or Fully Recoupine 7 / Line 8) x 100] Enter these ra					
Current Year T	ax Rate Summary, Line I.		<u> </u>			
CERTIFICATIO	N hereby do certify that the data set for	orth holow is too	e and accurate to the	ha hart of my kan	uuladga and haliaf	<del></del>
			e and accupate to the	ые оевгогизу кво -		
Name of Political	Subdivision	(Telephone)	<del></del>	_	(Signature)	
Political Subdivision	on No.	(Date)		-	(Print Name)	
Purpose of Levy						

AUTHORITY: section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013. Original rule filed March 24, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COM-MENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, Missouri 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

### Title 15—ELECTED OFFICIALS Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

### PROPOSED RULE

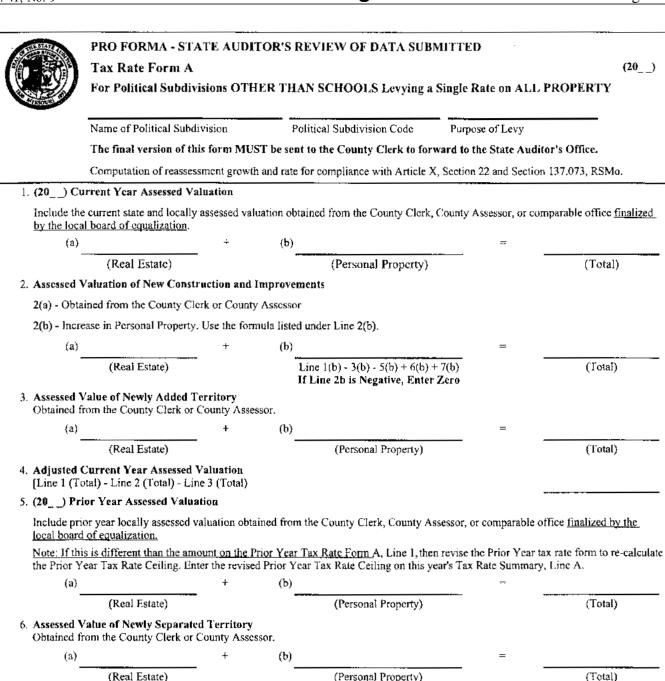
### 15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts

PURPOSE: This rule clarifies the current procedure that applies to all political subdivisions other than school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, political subdivisions other than school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

- (1) The following forms may be used by political subdivisions other than school districts to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a political subdivision is unable to submit the information via the website, the political subdivision may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.
- (2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:
- (A) Tax Rate Summary—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein;
- (B) Tax Rate Form A—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (C) Tax Rate Form B—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (D) Tax Rate Form C—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (E) Informational Tax Rate Data—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
  - (F) Tax Rate Form G-For Political Subdivisions Other Than

- School Districts Levying a Single Rate on All Property, included herein; and
- (G) Tax Rate Form H—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included berein
- (3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:
- (A) Tax Rate Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (B) Tax Rate Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (C) Tax Rate Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (D) Tax Rate Form C—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (E) Informational Tax Rate Data Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (F) Informational Tax Rate Data Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (G) Informational Tax Rate Data Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (H) Tax Rate Form G—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein; and
- (I) Tax Rate Form H—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein.
- (4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.

. 4	O THE STATE OF THE	PRO F	ORMA - STATE AUDIT	OR'S R	REVIEW OF DATA SUBMI	ITTED		
4		Tax R	ate Summary					(20)
U		For Po	litical Subdivisions Other	Than S	School Districts Levying a S	ingle Rate o	n ALL PRO	PERTY
•	TIESONO					Ü		
		Name o	f Political Subdivision		olitical Subdivision Code	Purpose of 1	evv	
					t to the County Clerk to forwa		-	ffice
771								
1 h					rior year forms, computed on the att			
	the political subdi- resolution, a polic	ivision wis by statement the end of	thes to no longer use the lowered tax of the or an ordinance justifying its action	ate ceiling i prior to s	) taken in previous even numbered years to calculate its tax rate, it can hold a put etting and certifying its tax rate. The infi- wed had there been no previous voluntar	olic hearing and portuation on the li	pass a nformational	For Political Subdivision Use in Calculating its Tax Rate
Α.	was taken in a M	Non-Reas		Rate Sum	Revised if the Prior Year Data Chamary, Line F minus Line H in Odd I			
В.	Current Year Section 137.073	r <b>Rate C</b> 3, RSMo.	omputed Pursuant to Article X, If no Voter Approved Increase (1	Section 2 ax Rate I	22 of the Missouri Constitution and Form A, Line 18)			
C.	Greater of the V	oter App	ease Authorized by Voters for roved Increase or Voter Approve by the CPI %. (Tax Rate Form B,	d Increase	ent Year (If Same Purpose) a Adjusted to provide the revenue av	ailable if appli	ed to prior	
D.			Maximum Authorized Levy to Otherwise Line C (if there was an					
E.	Maximum Aı	uthorize	d Levy Enter the Most Recent	Voter A	Approved Rate			
F.			ate Ceiling (Lower of Line De to Comply with Missouri Law					
G1.	Less Require	- d Sales '	Tax Reduction taken from Ta	x Rate C	Ceiling (Line F), If Applicable			
G2.			Reduction 1st Class Charter to the County(les) taken from		Political Subdivision NOT Sub Rate Ceiling (Line F).	omitting an E	Estimate	
H.	WARNING: A	VOLUM			from the Tax Rate Ceiling (Line EN NUMBERED YEAR WILL LO		X RATE	
I.	Plus Allowab	le Recor	pment Rate added to Tax Ra	te Ceilin	ng (Line F). If Applicable (Attach F	orm G or H)		
J.	Tax Rate To	Be Levie	ed (Line F - Line G1 - Line G2 - I	Linc H +	Line I)			
AA.	Rate To Bc L	evied Fo	or Debt Service If Applicable (	Tax Rate	Form C, Line 10)			
BB.	Approved Incre	ase or Vo		o provide	fter the Prior Year Tax Rates were S the revenue available if applied to p			
CE	RTIFICATI	ION						
I, the	e undersigned,		(	Office) (	of		(Poli	itical Subdivision)
levy	ing a rate in			County (i	ies) do herby certify that the data	set forth abo	ve and on the	
•		ns is true	and accurate to the best know	•				
Plea	se complete Li	ine G th	rough BB, sign this form, an	d return	to the County Clerk(s) for fin	al certification	on.	
_		,			1			
L								
	(Date)		(Signature)		(Print Name)		(Telep	phone)
	•		red on tax books by County					
			rom the Political Subdivision			AA	BB _	
			states that no tax rate shall be ng provisions of this section.	extende	d on the tax rolls by the county of	elerk unless th	ne political sub-	division has
	(Date)		(County Clerk's Signatur	re)	(County)		(Telep	phone)



### 7. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor.

(Real Estate) (Personal Property) (Total)

8. Adjusted Prior Year Assessed Valuation

[Line 5 (Total) - Line 6 (Total) - Line 7 (Total)]

ATTENDED.	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	• 10
	Tax Rate Form A	(20)
	For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL P	ROPERTY
JASOTO		
	Name of Political Subdivision Political Subdivision Code Purpose of Levy	
	The final version of this form MUST be sent to the County Clerk to forward to the State Audito	r's Office.
	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section	137.073, RSMo.
numbered ye hearing and information	on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even ear, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been voluntary reduction(s) taken in an even numbered year(s).	For Political Subdivision Use in Calculating its Tax Rate
assessed v	ge Increase in Adjusted Valuation of existing property in the current year over the prior year's raluation.  Linc 8) / Line 8 ] x 100	
	in Consumer Price Index ed by the State Tax Commission.	
	Prior Year Assessed Valuation	
, , , , , , , , , , , , , , , , , , , ,	ax Rate Ceiling From Prior Year	<del>,, , , , , , , , , , , , , , , , , , ,</del>
(Tax Rate	Summary, Linc A)	
	n Prior Year Adjusted Revenue erty that existed in both years [(Line 11 x Line 12)/100]	
	I Reassessment Revenue Growth ntage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%.	
	e figure on Line 9 is treated as a zero for Line 14 purposes. ter less than 0, nor more than 5%.	
15. Additions (Line 13 x	al Reassessment Revenue Permitted : Line 14)	
16. Total Rev	venue Permitted in Current Year * erty that existed in both years ( Line 13 + Line 15)	
17. Adjusted (Line 4)	Current Year Assessed Valuation	
Section 13 Round a fi	n Tax Rate Permitted by Article X, Section 22 and 37.073 RSMo. [(Line 16 / Line 17) x 100] raction to the nearest one/one hundreth of a cent. a rate on the Tax Rate Summary, Line B.	
* To compute the property), multiply	total property tax revenues BILLED for the current year (including revenues from all new construction and improve y Line 1 by the rate on Line 18 and divide by 100. The property tax revenues BILLED would be used in estimating	ements and annexed budgeted revenues.

	PRO FORMA - STATE AUDITOR' Tax Rate Form B	S REVIEW OF DATA SUB	MITTED	(20_
	For Political Subdivisions OTHER T	THAN SCHOOLS Levying a	Single Rate on ALL PR	OPERTY
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	<u>.</u>
	The final version of this form MUST be Calculation of New Voter Approved Tax R		ward to the State Auditor's	Office.
Recent voter 2p	proved tax rate or tax rate increase/decrea	se.		
ince the prior y xisting tax or a	rear tax rate computation, some political subdi pproved a new tax. Form B is designed to doc	visions may have held elections current the election.	where the voters approved at	increase in an
1. Date of El	ection			
2. Ballot Lar	nguage ample ballot or state the proposition posed to t	he voters exactly as it anneared a	on the hallot	15"
Attach a se	imple value of state the proposition posed to t	ne voters exactly as it appeared t	in the banot.	
3. Election R	lesults			
			(Yes)	(No)
	n Date (If no sunset clause in ballot, leave blan ast year the levy will be in effect, if applicable			
5. Amount of (An "Increa	f Increase Approved by Voters ase/Decrease of " or an "Increase/Decrease by"	') OR	(a)	
	te Approved by Voters ase/Decrease to")		(b)	
<b>~</b>	,		-	
<b>(</b>	,			



### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Tax Rate Form B

(20\_\_)

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUS' Calculation of New Voter Approved		ward to the State Audi	tor's Office.
_	Information on this page takes into consideration any voluntar numbered year, the political subdivision wishes to no longer u hearing and pass a resolution, a policy statement, or an ordina information on the Informational Tax Rate Data at the end of no previous voluntary reduction(s) taken in an even numbered	se the lowered tax rate ceiling to calculate its to nee justifying its action prior to setting and cert these forms provides the rate that would be allo	ax rate, it can hold a public ifying its tax rate. The	For Political Subdivision Use in Calculating its Tax Rate
6.	Prior Year Tax Rate Ceiling or Voluntarily Re (Tax Rate Summary, Line A if Increase to an Exis		ed Increase to.	
7.	Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Line 5a + Line 6. If an	"Increase to" ballot, Line 5b)		
8.	Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8)			
9.	Maximum Prior Year Adjusted Revenue from property that existed in both years (Line 7 x Line 8/100)			
10.	Consumer Price Index (CPI) as Cerified by the State Tax Commission			
11.	Permitted Revenue Growth for CPI (Line 9 x Line 10)			<del></del>
12.	Total Revenue Allowed from the Additional Veriform property that existed in both years (Line 9 + Line 11)	oter Approved Increase		
13.	Adjusted Current Year Assessed Valuation (Form A, Line 4)			
14,	Adjusted Voter Approved Increased Tax Rate This rate will allow the same revenue as applying to the Prior Year Assessed Value (Line 8) Increas (Line 12 / Line 13 x 100)	the Voter Approved Rate (Line 7)		
15.	Amount of Rate Increase Authorized by Voter House Bill No. 506, passed in 2011, allows taxing August 27, 2008 to levy a rate that is the greater of voter approved increase (Line 14) in order to generated by applying the voter approved increase approval increased by the consumer price index (Summary, Line C if increasing an existing levy, C this is new or a temporary rate increase. (If Line 7 > Line 14, then Line 7, Otherwise Line	g authorities that passed a voter approof the increase approved by voters (Lierate substantially the same revenue the to the total assessed valuation at the Line 10). Enter this Rate Computed of Otherwise, on the Tax Rate Summary,	ne 7) or the adjusted hat would have been time of the voter n the Tax Rate	



Tax Rate Form C

(20\_\_)

131			Debt Service
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUS	ST be sent to the County Clerk to for	ward to the State Auditor's Office.
	Debt Service Calculation for General	Obligation Bonds Paid for with Prope	rty Taxes.
	rate for Debt Service will be considered outstanding, and the debt fund reserves de		
	e property taxes are levied and collected computed using calendar year data.	on a calendar year basis (January - Dec	cember), it is recommended that this
	otal current year assessed valuation of ax Rate Form A, Line 1 Total)	blained from the County Clerk or Asses	ssor.
(i. In	mount required to pay debt service re- ie. Assuming the current year is Year 1, to clude the principal and interest payment has anticipated fees of any transfer agent	use January - December (Year 2) payms due on outstanding general obligation	ents to complete the (Year 1) Form C), a bond issues
wi Ez	stimated costs of collection (collector for ithholdings) and anticipated delinquer experience in prior years is the best guide Usually 2% to 10% of Line 2 above)	acies.	t Fund
(i.	easonable reserve up to one year's pay e. Assuming the current year is Year 1, a is important that the Debt Service Fund	use January - December (Year 3) paym	nents to complete the (Year 1) Form C). default on the bonds.
In	iclude payments for the year following th	he next calendar year accounted for on	Line 2.
5. T	otal required for debt service (Line 2 +	- Line 3 + Line 4)	
Si cu es	nticipated balance at end of current can how the anticipated bank or fund balance arrent balance minus the amount of any partial stream of the balance of the fore E f this tax into this amount.	e at December 31st of this year (this wi principal or interest due before Decemb	er 31st plus any
Li pa ye	roperty tax revenue required for debt ine 6 is subtracted from Line 5 because the syments required for the next calendar year's payment (Line 4). Any current balar equirements so it is deducted from the tot	he debt service fund is only allowed to ear (Line 2) and the resonable reserve once in the fund is already available to m	of the following neet these
	omputation of debt service tax rate [(I ound a fraction to the nearest one/one hu		
9. L	ess Voluntary Reduction By Political S	Subdivision	<del></del>
	ctual rate to be levied for debt service nter this rate on Line AA of the Tax R		

 $\star$  The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



### Informational Tax Rate Data

(20\_\_)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
been ta	aken in prior eve	nformation that would have been on the line items for the on numbered year(s). The information on this page should reduction(s) taken in prior even numbered year(s) and fol	not be used in the current year unless the t	taxing authority wishes to	Based on Prior Year Tax Rate Coiling as if No
Step 1		eg body should hold a public hearing and adopt a resolution ertifying its tax rate.	n, a policy statement, or an ordinance justi	fying its action prior to	Voluntary Reductions
Step 2	Submit a cop	y of the resolution, policy statement, or ordinance to the 5	state Auditor's Office for review.		were Taken
	Informat	ional Tax Rate Summary Informatic	on		
A.	Prior Year	Tax Rate Ceiling (Prior Year Informational	Tax Rate Data, Line F)		
В.	Current Ye	ear Rate Computed (Informational Tax Rate	Form A, Line 18 below)		
C.	Amount of	Increase Authorized by Voters for Current	Year (Informational Tax Rate Data	a Form B, Line 15 below)	
D.		mpare to Maximum Authorized Levy no election), Otherwise Line C (if there was ar	n election)]		
E.	Maximum .	Authorized Levy (Most Recent Voter Approx	ved Rate)	•	
F.		ceiling if No Voluntary Reductions were Tal	ken in a Prior Even Numbered Y	/ear	
	(Lower of L	ine D or E)			*
	Informat	ional Tax Rate Form A, Page 2 Infor	rmation		
9.	Percentage	Increase in Adjusted Valuation [(Tax Rate	Form A, Line 4 - Line 8) / Line 8	x 100]	
10.	Increase in	Consumer Price Index as Certified by the S	tate Tax Commission,		··L
11.	Adjusted P	rior Year Assessed Valuation (Tax Rate For	m A, Line 8)		
12.	(20) Tax	Rate Ceiling From Prior Year (Information	al Tax Rate Summary, Line A from	m above)	
13.	Maximum	Prior Year Adjusted Revenue from property	that existed in both years. [(Line	11 x Line 12) / 100]	
14.	The percent	Reassessment Revenue Growth age entered on Line 14 should be the lower of figure on Line 9 is treated as a zero for Line 14			
I5.	Additional	Reassessment Revenue Permitted (Line 13:	x Line 14)	,	
16.	Total Rever	nue Permitted in Current Year from propert	y that existed in both years. (Line	13 + Line 15)	
17.	Adjusted C	urrent Year Assessed Valuation (Form A, L	ine 4)		
18.		Tax Rate Permitted by Article X, Section 22 was Taken [(Line 16 / Line 17) x 100]	2 and Section 137.073 RSMo. If I	No Voluntary	
	Informati	onal Tax Rate Form B, Page 2 Infor	rmation		
6.		Tax Rate Ceiling to Apply Voter Approved all Tax Rate Summary, Line A if Increase to a			
7.	Voter Appr (If an "Incre	oved Increased Tax Rate to Adjust ase of" ballot, Tax Rate Form B, Line 5a + Li:	ne 6. If an "Increase to" ballot, Ta	x Rate Form B, Line 5b)	
8.	Adjusted Pi	rior Year Assessed Valuation (Tax Rate For	m A, Line 8)		
9.	Maximum l	Prior Year Adjusted Revenue from property	that existed in both years. (Line 7	x Line 8 / 100)	
10.	Consumer 1	Price Index (CPI) as Certified by the State Ta	ax Commission.		
11.	Permitted F	Revenue Growth for CPI (Line 9 x Line 10)			
		nue Allowed from the Additional Voter Apply that existed in both years. (Line 9 + Line 11			
13.	Adjusted Co	urrent Year Assessed Valuation (Tax Rate	Form A, Line 4)		
14.	Adjusted Vo	oter Approved Increased Tax Rate (Line 12	/ Line 13 x 100)	,	
		Rate Increase Authorized by Voters for the Line 14, then Line 7, Otherwise, Line 14)	Current Year	•	
				•	_

i	Name of Political S	Subdivision	Political Subdivision C	ode	Purpose of Levy	
INITIAL CALCUL FOR COMPLIANC	ATION OF ALLOV E WITH SECTION	WED RECOUPMEN N 137.073.3(2)(a) 2nd	T & CALCULATION OF FIR (b)	ST YEAR OF R	ECOUPMENT TAKEN	
lue to clerical cor subdivision may de	rections, the exist cument these chan	ing tax rate ceiling ges by filing revised	fluctions are due to decisions of may be revised to compens of copies of each of the tax rate explanation of the revised shou	ate for the char forms for each	nges described above. A	l politic
			prior year(s) tax rate forms to d auditor before or at the time the			d reviser
entitled to receive f	or the prior year(s)	division may be perr affected by the revi sires to recoup in the	nitted to levy an additional tax sions. The steps below determ current year.	for up to three ; ine if a recoupm	years to recoup the reven- ent is permissible and do	ues it wa
Start with the older	st prior year (if ap	plicable) and work t	forward to the present.			
Please provide a write recoupment process.		ne space below (or by	attaching an explanation) as to	why the political:	subdivision would be eligit	ble for th
<u> </u>						
					i	
					ļ	
CERTIFICATION , the undersigned be	reby do certify that	the data set forth on t	he accompanying forms is true	and accurate to the	he best of my	
, the undersigned he		the data set forth on t	he accompanying forms is true	and accurate to the	he best of my	
, the undersigned he nowledge and belie	f.	the data set forth on t	he accompanying forms is true	and accurate to the	nc best of my	
	f. bdivision		he accompanying forms is true		he best of my	
, the undersigned he mowledge and belie Name of Political Su Political Subdivision	f. bdivision	(Tclephone)	he accompanying forms is true	(Signature)	he best of my	
, the undersigned he mowledge and belie Name of Political Su	f. bdivision	(Tclephone)	he accompanying forms is true	(Signature)	he best of my	
the undersigned he nowledge and belie lame of Political Su olitical Subdivision	f. bdivision	(Tclephone)	he accompanying forms is true	(Signature)	he best of my	
the undersigned he nowledge and belie hame of Political Subdivision	f. bdivision	(Tclephone)	he accompanying forms is true	(Signature)	he best of my	

	Tax Rate Form G For Political Subdivisions Oth	er Than School D	istricts Levying a	a Single Rate on	ALL PROPERTY	(20)
O STOCK A	Name of Political Subdivision	Politi	cal Subdivision Co	ode P	urpose of Levy	
1	LATION OF ALLOWED RECOUNCE WITH SECTION 137.073.3(2)(		LATION OF FIRE	ST YEAR OF REG	COUPMENT TAKEN	
NOTE: LIST AD	DITIONAL PRIOR YEARS IN S	EPARATE COLU	MNS IF NEEDED	). Third		
		Prior Year	Prior Year	Prior Year		
After the char	& Locally Assessed Valuation ages to prior year(s)	(20)	(20)	(20)		
2. Revised Tax	Rate Form A, Linc 1 Total)  Rate Ceiling					
	on to the assessed valuation was made. Rate Summary, Line F)					
	missible State and Locally x Revenue [(Linc 1 x Line 2)/100]					
4. Revised State (Form G, Line	& Locally Assessed Valuation 1 Total)					
	rate ceiling (Certified) Rate Summary, Line F)					
6. Total State ar	d Locally Assessed Tax Revenue					
_	duced [(Line 4 x Line 5)/100] venue Allowed to be Recouped					
(Line 3 - Line	6)					
8. Total Revenu (Total of Line						
Revenue the p	sired to Recoup in Current Year solitical subdivision chooses to recoup Less than Line 7 for the Third Prior Y	,	ore than Line 8)			
	t Year (20) State and Locally Asso _) Tax Rate Form A, Line 1}	essed Valuation				
	ried to Partially or Fully Recoup the l on the current year (20) Tax Rate		10) x 100]			
			. "."		<u> </u>	
Form H will	nes 12 and 13 IF Line 9 is less than Need to be Completed to Continuo Jenue on Line 7 for 2nd prior year 2	this Recoupment				
13. Portion of rev	venue on Line 7 for prior year 20	reserved for secon	nd or third year of	recoupment		

		Tax Rate Form H For Political Subdivisions Other	Than School Districts Levying :	(20 a Single Rate on ALL PROPERTY	)
`	ESOUTH	Name of Political Subdivision	Political Subdivision C	ode Purpose of Levy	_
levi lost	ied in a subseq in one year. A	uent year to replace the revenue lost ( A three-year period following the yea	see Tax Rate Form G). A political in which the loss occurred is all	certain instances, a separate recoupment rate ma I subdivision may choose not to fully recoup the lowed by statute for recouping the lost revenues, vable recoupment rate when there is a carry over.	revenu
		etion of this form, Tax Rate 1		mpleted in a prior year.	
<u>CC</u>	<u>OMPUTAT</u>	ION OF RECOUPMENT RA	ATE	•	
1.		nue lost due to assessment re Rate Form G, Line 8 (Form C		us year)	
2.	Revenue r	ecouped in prior years	, .		
	` /	(Assessed Valuation x Reco	•		
	(Year) b.	[(x (Assessed Valuation x Reco	ipment Rate)		
3.	Total reve (Line 2a +	nue recouped in prior years Line 2b)			
4.	Revenue r (Line 1 - Li	emaining to be recouped ine 3)			
5.	Revenue d	esired to be recouped in the	current year		
6.	Obtained fr	ent year assessed valuation rom the County Assessor or Co Form A, Line 1 Total)	ounty Clerk		
7.		ent rate for the current year line 6) x 100]			
CE	RTIFICAT	FION			
	ated in	ndersigned, (Office) do hereby on ty(ies) ny knowledge and belief.	of of (Polit certify that the data set forth	ical Subdivision) above is true and accurate	
		-	(Signature)	(Date)	
			(Print Name)	(Telephone)	

The information to	)
Information on the	

### Tax Rate Summary

(20\_\_)

K	The OWN OF	For Political Subdivisions Other Than School	Districts with a S	eparate Kate	on Each SubCi	ass of Proper	ту 
		Name of Political Subdivision Political The final version of this form MUST be sent to	itical Subdivision C o the County Cler		Purpose of Le o the State Aug	vy litor's Office.	
The	information to o	omplete the Tax Rate Summary is available from prior year for	ms, computed on the atta	ached forms, or co	imputed on this page	ē	
to to	no longer use the setting and certif	page takes into consideration any voluntary reduction(s) taken a lowered tax rate ceiling to calculate its tax rate, it can hold a pying its tax rate. The information on the Informational Tax Ratery reduction(s) taken in an even numbered year(s).	ublic hearing and pass a	resolution, a police	ev statement, or an o	ordinance justifyin	ng its action prior
			Residential	Real Estate Agriculture	Commerical	Personal Property	Prior Method Single Rate
Λ	Prior Year Non-Reasses	Tax Rate Celling as defined in Chapter 137, RSMo. 3 sment Year. (Prior Year Tax Rate Summary, Line F min	Revised if Prior Year	Data Changed o			<del></del>
	(Prior year Ta	ax Rate Summary, Line F in Even Numbered Year)					
В	Constitution :	car Rate Computed Pursuant to Article X, Section 22 and Section 137.073 RSMo. If no Voter Approved Increment, Line 37 & Line 23 (Prior Method)]	of the Missouri				
С	Adjusted to p	Rate Increase Authorized by Voters for Current rovide the revenue available if applied to the prior year rm B, Line 15)			creentage of CPI.		
D		mpare to Maximum Authorized Levy to Determ o election) otherwise Line CJ	ine Tax Rate Ceili	ing			
Е		Authorized Levy st Recent Voter Approved Rate					- <del>-</del>
F		ar Tax Rate Ceiling Maximum Legal Rate to Compl division's Tax Rate (Lower of Line D or Line E)	y with Missouri Laws	s			
Ğ	1.Less Requ	ired Sales Tax Reduction					
	taken from 1	fax Rate Ceiling (Line F) If Applicable					_
G.	2. Less 20%	Required Reduction 1st Class Charter County 1	Political Subdivisio	оя NOT Subn	nitting an Estin	aate Non-Bin	ding Tax Rate
	to the Cou	inty(les) taken from Tax Rate Ceiling (Line F).					
H.	WARNING: A	ary Reduction By School District taken from Tay A Voluntary Reduction taken in an Even-Numbered Yea c Tax Rate Ceiling for the Following Year		F).			•
I.		ble Recoupment Rate added to Tax Rate Ceiling (Li	ne F)	····			
		(Attach Form G or H)					
		Be Levied (Line F - Line G1 - Line G2 - Line H + Line I)					
۱A.		evied For Debt Service If Applicable					
BB.	Adjusted to pr	C, Line 10)  Special Purposed Rate Authorized By Voters Af  ovide the revenue available if applied to the prior year  and increased by the percentage of CPL	the Prior Year Tay	Rates were Set	. (Tax Rate Form	B, Line 15 if a	Different Purpose
$\mathbf{C}$	ERTIFICA	ATION					
J, 1	he undersigne	ed,(Office) of	of			(Politic	al Subdivision)
lev	ying a rate in	(County of	or Counties) do herl	by certify that	the data set fort	h above and o	n the
		orms is true and accurate to the best of my knowled					
Pie	ease complete	c Line G through BB, sign this form, and return	to the County Cla	erk(s) for fina	l certification.		
Œ	ate)	(Signature)	(Print Name)			(Telephone)	
Pr	oposed rate to	o be entered on tax books by County Clerk	(11mm Hame)			(Telephone)	,
		leation from the Political Subdivision: 7 RSMo, states that no tax rate shall be					
		tax rolls by the county clerk unless the	J				_
pol	itical subdivis	sion has complied with the foregoing	AA				_
pro	visions of the	section.	ВВ				_
(Da	ate)	(County Clerk's Signature)	(County)			(Telephone)	<del></del> _

### For Poli

### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Fax Rate Form A

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Purpose of Levy The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Political Subdivision Code Name of Political Subdivision

		(a)	(b) Real Estate	(0)	(d) Personal		(Prior Method)	
		Residential	Agricultural	Commercial	Property	Totai	Calculation	
1.	1. (20 ) Current Year Assessed Valuation							т-
	Include the current locally and state assessed valuation obtained	ned from						
	the County Clerk, County Assessor, or comparable office							
	finalized by the local board of equalization.							
7	Assessed Valuation of New Construction & Improvements	'ements						
	2(a) (b) & (c) - May be obtained from the County Clerk or Co	ounty Assessor						
	2(d) - [Linc 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]	•						
	If negative, enter zero,							

Obtained from the County Clerk or County Assessor Assessed Value of Newly Added Territory œ,

Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor

 $(20\_)$  Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4) ó иń

Assessor or comparable office finalized by the local board of equalization.

Note: If this is different than the amount on the Prior Year Tax Rate Form A. Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.

Assessed Value of Property Locally Assessed in Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor r~ œ

Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor

Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Obtained from the County Clerk or County Assessor 9

(Line 6 - Line 7 - Line 8 - Line 9)

(Form Revised 03-2016)

Adjusted Prior Year Assessed Valuation

ξ.

Tax Rate Form A, Page 1 of 4

### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Tax Rate Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Purpose of Levy
Political Subdivision Code
Name of Political Subdivision

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

oluntary reduction(s) taken in previous even numbered year, in an even numbered year, the political subdivision wishes to no tonger use the lowered tax rate ceiting ass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data &	TO PROPERTY AND THE PRO
 year, the political subdivision wishes to and certifying its tax rate. The informat	
sered year(s). If in an even numbered selicitying its action prior to setting a	ad had there been no men from confirmation and confirmation of the
tion(s) taken in previous even numb, a policy statement, or an ordinanc	they read missions and manager and
consideration any voluntary reduct ublic hearing and pass a resolution,	tate that would be allowed had the
formation on this page takes into leulate its tax rate, it can hold a pi	cend of these forms provides the

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no tanger use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered earths).	taken in previous even micy statement, or an ordin	umbered year(s). If in an e ance justifying its action p eduction(s) taken in an eve	ven numbered year, the polition to setting and certifying an numbered year(s).	itical subdivision wishes to no g its tax rate. The information	longer use the lowered tagen on the Informational Tax	x rate ceiling to Rate Data Summary at
5	(a)	(b) Real Estate	(3)	(d) Personal		(Prior Method)
	Residential	Agricultural	Commercial	Property	Total	Calculation
11. <b>Percentage Increase in Adjusted Valuation</b> of existing property in the current year over the prior year's assessed valuation {(Line 5 - Line 10) / Line 10] x 100	горетцу					
12. Increase in Consumer Price Index Certified by the State Tax Commission						
13. Adjusted Prior Year Assessed Valuation (Linc 10)					•	
14. Prior Vear Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	ment Year				•	
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	т ргорелу				•	
16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5% If Line 11 is negative, enter 0%, Do not enter less than 0%, nor more than 5%,	), or 5%.				•	
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)					•	
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)					'	
19. Adjusted Current Year Assessed Valuation (Line 5)					•	
20. Tax Rate Permitted Using Prior Method Tax Rate Permit HB 1150 & SB960 (Line 18 / Line 19 x 100)	tted Prior to			:	•	
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]	al Property)]				,	
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)			•			
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]					•	
Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary	9 of the Tax Rate S	ummary			•	

Tax Rate Form A, Page 2 of 4

TIME TO SERVICE	PRO FORMA - STATE AUD
	Tax Rate Form A
	For Political Subdivisions Other
	Name of Dollston Cultaining

# ITOR'S REVIEW OF DATA SUBMITTED

Than School Districts With a Separate Rate on Each SubClass of Property

THE STATE OF	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST be sent	The final version of this form MUST he sent to the County Clerk to forward to the State Auditor's Office.	ditor's Office.
	Computation of reassessment growth and rate fi	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137,073, RSMo.	ion 137.073, RSMo.
ation on this ;	ation on this page takes into consideration any voluntary reduction(s) taken in the its tax rate, it can hold a public hearing and pass a resolution, a policy state	n previous even numbered year(s). If in an even numbered year enent, or an ordinance justifying its action mior to setting and ear	voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate plass a resolution, a policy statement, or an other necessity in parties and expression is tax rate. The information on the recession of the processing and expression of the processing of the processing and expression is tax rate.

ear(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to ying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary a 18th in an even numbered vears.	
o consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even n public hearing and pass a resolution, a policy statement, or an ordunance justifying its action prior to re rate that would be allowed had there been no previous voluntary reduction(s) taken in an even nu	
Information on this page takes in calculate its tax rate, it can hold a the end of these forms provides th	

		(a)	(b) Real Estate	(5)	(d) Personal		(Prior Method)
		Residential	Agricultural	Commercial	Property	Total	Sangre Kate Calculation
	Calculate Revised Rate(s)						
24	24. Tax Revenue [(Line 1 x Line 23) /100]						
25	25. Total Assessed Valuation [Line 1 (Total)]						
26	26. Blended Rate [Line 24 (Total) / Line 25 x 100]						
27	27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Uine 24 (Prior Method)]						
28	28. Rate(s) to be Revised						1
	Note: Kevision C.an Not Increase Personal Property Rate [(IfTine 27 < or > 0 & Line 23 < Line 23(Prior Method), Then Line 23, Otherwise 0]	<b>Sate</b> 3, Otherwise 0]					
29	29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	ng Revised			i	1	
20	20 Bolloding Both Committee Committee						

		herwise Round to a 4 - digit rate)
32. Revised Rate (Linc 23 + Line 31)	33. Revised Rate Rounded	(FLine 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)

### Calculate Final Blended Rate

<sup>36.</sup> Final Blended Rate [(Line 34 (Total) / Line 35) x 100]

<sup>37.</sup> Tax Rate(s) Permitted Calculated Pursuant to
Article X, Section 22 and Section 137.073 RSMo. (Line 33)
Enter Rate(s) on the Tax Rate Summary, Line B

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# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Tax Rate Form A For Political Subdivisions Other Than School Districts With a Senames Date -- 7

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The grant of Political Subdivision	Polytical Subdivision Code	Purpose of Levy
Computation of reassessment growth and	I the intal version of this form, 2005 I be sent to the County Clerk to forward to the State Auditor's Office. Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	Abditot's Office. ection 137.073, RSMo.
ion on this page takes into consideration any voluntary reduction(s) its tax rate, it can hold a public hearing and pass a resolution, a politic	voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the tower as a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Information	oo on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the towered tax nate its ax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinatee justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate I

Information on this page takes into consideration any voluntary reduction(s) tak calculate its tax rate, it can hold a public hearing and pass a resolution, a policy the cad of these forms provides the rate that would be allowed had there been many the calculate that the provides the provid		can in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no fonger use the lowered tax rate ceiling to	statement, or an ordinatice justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at	o previous voluntary reduction(s) taken in an even numbered year(s).
is into consideration any voluttary reduction(s) taken in previous even old a public hearing and pass a resolution, a policy statement, or an ord les the rate that would be allowed had there been no previous voluntary	ļ	the politi	rtitying	
is into consideration any voluttary reduction(s) taken in previous even old a public hearing and pass a resolution, a policy statement, or an ord les the rate that would be allowed had there been no previous voluntary		ed year, 1	g and cc	year(s).
is into consideration any voluttary reduction(s) taken in previous even old a public hearing and pass a resolution, a policy statement, or an ord les the rate that would be allowed had there been no previous voluntary	l	numbere	to settin	umbered
is into consideration any voluttary reduction(s) taken in previous even old a public hearing and pass a resolution, a policy statement, or an ord les the rate that would be allowed had there been no previous voluntary	ĺ	an even	ion prior	n even n
is into consideration any voluttary reduction(s) taken in previous even old a public hearing and pass a resolution, a policy statement, or an ord les the rate that would be allowed had there been no previous voluntary	١	(s). If in	g its acti	ken in at
is into consideration any voluttary reduction(s) taken in previous even old a public hearing and pass a resolution, a policy statement, or an ord les the rate that would be allowed had there been no previous voluntary		red year	justifyın	ioa(s) ta
is into consideration any voluntary reduction(s) old a public hearing and pass a resolution, a polies the rate that would be allowed had there bee	ĺ	a numbe	dinance	y reduct
is into consideration any voluntary reduction(s) old a public hearing and pass a resolution, a polies the rate that would be allowed had there bee		OUS EVE	or an or	voluntar
is into consideration any voluntary reduction(s) old a public hearing and pass a resolution, a polies the rate that would be allowed had there bee		in previ	tement.	revious
is into consideration any voluntary reductions of a public hearing and pass a revolution, les the rate that would be allowed had ther		s) taken	olicy sta	een no p
Information on this page takes into consideration any voluntary re- calculate its tax rate, it can hold a public hearing and pass a resolu- the cnd of these forms provides the rate that would be allowed had		duction(	tion, a p	there b
Information on this page takes into consideration any voll calculate its tax rate, it can hold a public hearing and pass the cnd of these forms provides the rate that would be alle		ontary re	a resolu	wed had
Information on this page takes into consideration calculate its tax rate, it can hold a public hearing the end of these forms provides the rate that woul		any vol	and pass	d be afte
Information on this page takes into consiculdulate its tax rate, it can hold a public the end of these forms provides the rate the		deration	hearing :	hat wou
Information on this page takes in calculate its tax rate, it can hold the calculate of these forms provides t		to consi	public t	he rate t
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Informat calculate the end o		ion on t	its tax i	of these
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		(a)	(p)	(5)	(p)		(Prior Method)	
			Real Estate		Personal		Single Rate	
		Residential	Agricultural	Commercial	Property	Total	Calculation	
38	For Informational Purposes Only - Impact of the Multi Revenue Calculated Using the Multi Bate Marked	ulti Rate System						I.
<u> </u>	(Line 37 x Line 1) / 100]							
39.	Revenue Calculated Using the Single Rate Method Line 23 (Prior Method) x Line 17 (100)							
40								
į	(Line 38 - Line 39)							
41.	41. Percent Change (Line 40 / Line 39)							
	For Informational Purposes Only - Blended Rate Calculation	lculation						
42	Tax Rate Ceiling (Tax Rate Summary, Line F)							
43.								
_	(Tax Rate Summary, Line I)							
4.	Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)							
45	45. Assessed Valuation (Line 1)							
46.	Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]							
47.	47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]	46 (Total) / Linc 45 (Tota	d) x 100]					
48.	Voluntary Reduction (Tax Rate Summary, Line H)							
49.	49. Unadjusted Levy (Line 44 - Line 48)							
50.	50. Assessed Valuation (Line 1)							
51.	<ol> <li>Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]</li> </ol>				į			
52.	52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]	[otal] / Line 50 (Total) x	100]					
53.	Sales Tax Reduction (Tax Rate Summary, Line G)							
54	54. Adjusted Levy (Line 49 - Line 53)							
55.	Assessed Valuation (Line 1)							
56.	Revenue from Adjusted Levy [Line 54 x Line 55 / 100]							
57.	Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]	al) / Line 55 (Total) x 100	9]					

(Form Revised 03-2016)

Tax Rate Form A, Page 4 of 4

		Tax Rate Fo	rm B							(20_
		For Political	Subdivisions	Other T	han Schoo	l Districts W	ith a Sepa	ırate Rate	on Each Su	ıbClass of Prop
-10		Name of Dulid	cal Subdivision		n-thi-rate			<del> </del>		
						Subdivision Co		Purpose of I		
			i <b>on of this forn</b> New Voter App					rd to the Si	late Auditor'	's Office.
ice t	he prior ye g tax or app	ar tax rate comporoved a new ta	outation, some pax. Form B is de	political substitute of the second substitute	bdivisions n document th	nay have held e	elections wi	here voters a	ipproved an i	ncrease in an
	Date of El	ection ,								
	Ballot Lar Attach a sa		state the proposi	ition posed	to the voter	s exactly as it	appeared or	n the ballot.		B/12
							прримеч с			
1	Election R	esults								
									(YES)	(NO)
1	Expiration	Date	will be in effec	ct. if applic	able.				(YES)	(NO)
]	Expiration Enter the la Amount of	Date ist year the levy	will be in effec			to an existing	rate).	_	(YES)	(NO)
]	Expiration Enter the la Amount of (An "Increa	Date ist year the levy Increase Appi ase of" or an "In	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).		(YES)	
1	Expiration Enter the la Amount of (An "Increa Stated Rat	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter	's (if this is	an increase OR	to an existing	rate).		a.	
1	Expiration Enter the la Amount of (An "Increa	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).			
1	Expiration Enter the la Amount of (An "Increa Stated Rat	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).		a.	
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1	Expiration Enter the la Amount of (An "Increa Stated Rat	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).		a.	
1	Expiration Enter the la Amount of (An "Increa Stated Rat	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).		a.	
1	Expiration Enter the la Amount of (An "Increa Stated Rat	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).		a.	
1	Expiration Enter the la Amount of (An "Increa Stated Rat	Date Ist year the levy Increase Applies of or an "Ince	roved by Voter acrease by")	's (if this is	an increase OR	to an existing	rate).		a.	



Tax Rate Form B

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For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

	· · · · · · · · · · · · · · · · · · ·	
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision

			Real Estate			
	_	Residential	Agricultural	Commercial	Personal Property	Prior Method
4	Prior Year Tax Rate Ceiling or Volunt: Tax Rate Summary, Linc A if Increase to an Existing Rate, Otherwise 0.	arily Reduced R	ate to Apply Vote	r Approved Incre	ease to.	
•	Voter Approved Increased Tax Rate to If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b.	Adjust				
	Adjusted Prior Year Assessed Valuatio (Tax Rate Form A. Line 10)	n				
	Maximum Prior Year Adjusted Revent from Property that existed in both years Line 7 x Line 8 / 100	16				
).	Consumer Price Index (CPI) as Certified by the State Tax Commission			<u> </u>		·
l.	Permitted Revenue Growth for CPI (Line 9 x Line 10)					
2.	Total Revenue Allowed from the Addition from property that existed in both years (Line 9 + Line 11)	ional Voter App	roved Increase			
	Adjusted Current Year Assessed Valua (Form A, Line 5)	tion				
l,	Adjusted Voter Approved Increased Ta This rate will allow the same revenue as applying the Voter Approved Rate (Line 7) to the Prior year Assessed Value (Line 8) Increased by the CPI (Line 12 / Line 13 x 100)	x Rate		1		
	Amount of Rate Increase Authorized by House Bill No. 506, passed in 2011 allows tax: that passed a voter approved increase after Auglevy a rate that is the greater of the increase ap (Line 7) or the adjusted voter approved increase order to generate substantially the same revenue have been generated by applying the voter app the total assessed valuation at the time of the valuacreased by the consumer price index (Line 16).	ing authorities gust 27, 2008 to proved by voters in (Line 14) in that would roved increase to oter approval	Current Year			
	Enter this Rate Computed on the Tax Rate Sun C if increasing an existing levy, Otherwise, on Summary, Line BB if this is a new rate or a terrincrease.	the Tax Rate				
	(If Line 7 > Line 14, Then Line 7, Otherwise, Line 14)					



### Tax Rate Form C

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			Debt Service
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST b	e sent to the County Clerk to fe	orward to the State Auditor's Office.
	Debt Service Calculation for General Obl	ligation Bonds Paid for with Pro-	berty Taxes.
rema levie	ax rate for Debt Service will be considered value outstanding, and the debt fund reserves do not and collected on a calendar year basis (Januar dar year data.	ot exceed the following year's pa	yments. Since the property taxes are
i.	Total current year assessed valuation obta (Tax Rate Form A, Line 1 Total)	ained from the County Clerk or (	County Assessor.
2.	Amount required to pay debt service requ (i.e. Assuming the current year is Year 1, us Include the principal and interest payments of plus anticipated fees of any transfer agency of	e January - December (Year 2) p due on outstanding general oblig	ayments to complete the (Year 1) Form C) ation bond issues
3.	Estimated costs of collection (collector fee withholdings) and anticipated delinquence estimating un-collectible taxes. (Usually 2%	ies. Experience in prior years is t	nent Fund he best guide for
4.	Reasonable reserve up to one year's paym (i.e. Assuming the current year is Year 1, usi It is important that the Debt Service Fund ha bonds. Include payments for the year follow	e January - December (Year 3) paive sufficient reserves to prevent	any default on the
5.	Total required for debt service (Line 2 + L	Line 3 + Line 4)	M-1
6.	Anticipated balance at end of current cale Show the anticipated bank or fund balance a current balance minus the amount of any prin 31st plus any estimated investment earnings anticipated collections of this tax into this an	t December 31st of this year (thi ncipal or interest payments due t due before December 31st). Do	efore December
7.	Property tax revenue required for debt se Line 6 is subtracted from Line 5 because the payments required for the next calendar year year's payments (Line 4). Any current balance so it is deducted from the total revenues required	debt service fund is only allowe (Line 2) and the resonable reserve in the fund is available to mee	ve of the following
8.	Computation of debt service tax rate [(Lin If [(Line 7 / Line 1) x 100] < 1, then round to	te 7 / Line 1) x 100] to a 3-digit rate, otherwise round to	o a <b>4-</b> digit rate.
<b>)</b> .	Less Voluntary Reduction By Political Sul	bdivision	**************************************
·.	Actual rate to be levied for debt service pu	trnoses * (Line 8 - Line 9)	

requirements.



### Informational Tax Rate Data Summary

(2015)

		Name of Political Subdivision	Political Subdivision	1 Code	Purpose of Levy	•	
	The information or year(s) and follows	ne information that would have been on the line items in this page should not be used in the current year unions the following steps in an even numbered year.	as the taxing authority wishe	es to reverse any ve	oluntary reduction(s)	) taken in prior e	Ven numbered
	Step 1 The gover	ming body should hold a public hearing and adopt a r	esolution, a policy statemen	t, or an ordinance j	ustifying its action p	rior to setting at	ad certifying
	Step 2 Submit a c	copy of the resolution, policy statement, or ordinance	to the State Auditor's Office	for review.			
				Real Estate		Danisani	Prior Method
			Residential	Agriculture	Commerical	Personal Property	Single Rate
Λ.	Prior Year Tax Changed or a Vol	Rate Ceiling as defined in Chapter 137, RSI untary Reduction was Taken in a Non-Reassess	Mo, Revised if Prior Year sment Year.				
	(Prior Year Inform	national Tax Rate Data, Line F)					
	Constitution and S	Rate Computed Pursuant to Article X, Section Section 137.073 RSMo. If no Voter Approved I x Rate Data Form A, Line 37 & Line 23 (Prior	ncrease,				
•	Amount of Rate Adjusted to provide	e Increase Authorized by Voters for Cur de the revenue available if applied to the prior y x Rate Form B, Line 16)	rrent Year (If Same Pu	rpose) creased by the p	ercentage of CPI.		- H.
		re to Maximum Authorized Levy to Det	ermine Tax Rate Ceil	ing			<del></del>
		horized Levy Enter the Most Recent Voter A	pproved Rate		<b>.</b>		
		Tax Rate Ceiling Maximum Legal Rate to Co	omply with Missouri Law	5			

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# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Purpose of Levy The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. Political Subdivision Code Name of Political Subdivision

This form shows the information that would have been on the line item onless the teaxing authority wishes to reverse any voluntary reduction(s) Step 1 - The governing body should hald a public beating and adopt a Step 2 - Submit a copy of the resolution, policy, statement, or ordinano
ris form shows the in sless the taxing authoring cp 1 - The governing ep 2 - Submit a copy

(Prior Method)	Calculation	
	Total	
(d) Personal	Property	
(3)	Commercial	
(b) Real Estate	Agricultural	
(a)	Residential	obtained from
		(20) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

nprovements unity Assessor	
Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor 2(d) - $[Line\ 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]$	If negative, enter zero,  Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor
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<ol> <li>Assessed Value of Real Property that Changed Subclass from the Prior Year</li> </ol>	and Was Added to a New Subclass in the Current Year	Obtained from the County Clerk or County Assessor
4		

	Descent famo to the control of	
ví	Adjusted Current Year Assessed Valuation	
	(Line 1 - Line 2 - Line 3 - Line 4)	
9	6. (20) Prior Year Assessed Valuation	
	Include the prior year locally and state assessed valuation obtained from the County Clerk, County	Ę,

Assessed Value in Newly Separated Territory	Obtained from the County Clerk or County Assessor	Assessed Value of Pronerty Locally Assessed in
۲.		od

	Updained from the County Clerk of County Assessor	1
0	Adjusted Prior Year Assessed Valuation	
	(Line 6 - Line 7 - Line 8 - Line 9)	

Informational Tax Rate Data Form A, Page 1 of 4

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PRO FORMA - STATE A	Informational Tax Rate	For Political Subdivisions Ott	
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# 'RO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED nformational Tax Rate Data Form A

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Purpose of Levy	te State Auditor's Office,	22 and Section 137.073, RSMo.	tows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be usually wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year.
Political Subdivision Code	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The integral yeal voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
wante of Follitear Subdivision	The final version of this form MUST be	Computation of reassessment growth and	tows the information that would have been on the line items for the Form A string authority wishes to reverse any voluntary reduction(s) taken in prior every

ed in the current year This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year, the numbered year, and the following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

(c) (d) (Prior Method)  Personal Circle Beach	Commercial Property Total Collection	10.61								
(a) (b) (c) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Residential Agricultural Comn					serty	6.			
	Re	11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	12. Increase in Consumer Price Index Certified by the State Tax Commission	13. Adjusted Prior Year Assessed Valuation (Line 10)	14. (20) Prior Year Tax Rate Ceiling (Informational Tax Rate Data Summary, Linc A)	15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 106]	16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5% If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%	17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	The state of the s

20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)
21. Limit Personal Property to the Prior Year Celling

 Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]
 Maximum Authorized Levy

Maximum Authorized Levy
Enter the Most Recent Voter Approved Rate
(Informational Tax Rate Data Summary, Line E)
Limit to the Prior Year Maximum Authorized Levy
Lower of Line 20, Line 21 (for Personal Property only), or

23.

Line 22}

Enter the Rate for the Prior Method Column on Line B of the Informational Tax Rate Data Summary

Informational Tax Rate Data Form A, Page 2 of 4

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THE PERSON NAMED IN			

# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A

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Purpose of Levy	Hitor's Office.
Political Subdivision Code	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Computation of reassessment growth and rate for compitance with Article X. Section 22 and Section 137 073. RSM.
Name of Political Subdivision	The final version of this form MUST be sent Computation of reassessment growth and rate it

This form shows the information that would have been on the line items for the Porn A had no voluntary reductions(s) been taken in prior even numbered wear(s). The information on this form should not be used in the	unicss the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following sense in an even numbered year.	Step 1. The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance institying its artion prior to serving and certificing its ray sour	Med 2. Submits come of the rescalations to the flow Audion's Office Andrews Office and the second of
This forn	unicss th	Step 1	Sign 2

(c) (d) (Prior Method)  Real Estate Circle Personal Circle Page	icultural Commercial Property Total Cal	10(4)				
(a) Real	Residential Agric	Calculate Revised Rate(s)	24. Tax Revenue [(Line 1 x Linc 23) /100]	25. Total Assessed Valuation [Line 1 (Total)]	26. Blended Rate [Linc 24 (Total) / Linc 25 x 100]	27. Revenue Difference due to the multi rate calculation. Hine 24 (Total) - Line 24 (Prior Method)

Line 24 (Total) - Line 24 (Prior Method)]  28. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [If Line 27 < or > 0 & Line 23 < Line 23 < Cor > C
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Rates being Revised	
ed A	(if Line $28 > 0$ , Then Line 5, Otherwise 0)
29, (	_

8	30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	
	<u> </u>	

31. Revision to Rate	[If Line $28 > 0$ , Then -Line $30 \times Line 27$ / Line $5 \times 100$ (limited to -Line $28$ ), Otherwise $\theta$ ]	
ision	ine 28	
Rev	[If E	
31.		

32. Revised Rate (Line 23 + Line 31)	33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)
32.	33.

Rate
Blended
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alculate

Informational Tax Rate Data Form A, Page 3 of 4

<sup>36.</sup> Final Blended Rate [(Line 34 (Total) / Line 35) x 100]

<sup>37.</sup> Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 33)

Enter Rate(s) on the Informational Tax Rate Data Summary, Line B

SERVE	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	EW OF DATA SUB	MITTED			
	Informational Tax Rate Data Form A					(50 )
	For Political Subdivisions Other Than School D	stricts With a Separat	n School Districts With a Separate Rate on Each SubClass of Property	of Property		
	Name of Political Subdivision	Political Subdivision Code	on Code	Purpose of Levy		
	The final version of this form MUST be sent to	he County Clerk to for	be sent to the County Clerk to forward to the State Auditor's Office.	or's Office.		
	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	ompliance with Article	X, Section 22 and Section	137.073, RSMo.		
This form shows the i unless the taxing auth Step 1 - The governin Step 2 - Submit a cop	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.  Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.  Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.	had no voluntary reductions(s) en numbered year(s) and follo y statemen, or an ordinance ji itor's Office for review.	) been taken in prior even numbs ws the following steps in an eve ustifying its action prior to settin	rred year(s). The information on a numbered year. g and certifying its tax rate.	this form should not be us	ed in the current year
	(e)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Kesidentia	ntial Agricultural	ral Commercial	Property	Total	Calculation
For Informational Put 38. Revenue Calculated Us (Une 37 x Line 1) / 100]	<u>For Informational Furposes Only - Impact of the Multi Rate System</u> Revenue Calculated Using the Multi Rate Method [(Line 37 x Line 1) / 100]	stem				
39. Revenue Calci [Line 23 (Prior.)	Revenue Calculated Using the Single Rate Method Line 23 (Prior Method) x Line 1) / 100]					
40. Revenue Differen (Line 38 - Line 39)	Revonue Differences Using the Different Methods (Line 38 - Line 39)					,
41. Percent Chang	Percent Change (Line 40 / Line 39)					
For Informat	For Informational Purposes Only - Blended Rate Calculation					
	Tax Rate Ceiling (Tax Rate Summary, Line F)					
<ol> <li>Allowable Recoupment Rate (Tax Rate Sunmary, Line 1)</li> </ol>	oupment Rate					
44. Tax Rate Ceiling J	Tax Rate Ceiling Including Recoupment					
45. Assessed Valuation (Line 1)	ation (Line 1)					
46. Revenue from Tax Rate [(Line 44 x Line 45) / 100]	Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]					
47. Blended Tax R	Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / L	46 (Total) / Line 45 (Total) x 100]			•	
48. Voluntary Red	Voluntary Reduction (Tax Rate Summary, Line H)			ſ		
49. Unadjusted Le	Unadjusted Levy (Line 44 - Line 48)					
50. Assessed Valuation (Line 1)	ation (Line 1)					
51. Revenue from	Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]					
52. Blended Tax R	Blended Tax Rate from the Unadjusted Levy [Linc 51 (Total) / Line 5	otal) / Line 50 (Total) x 100]		•		
	Sales Tax Reduction (Tax Rate Summary, Line G)					
	Adjusted Levy (Line 49 - Line 53)					
	ation (Line 1)					
56. Revenue from	Revenue from Adjusted Levy [Line 54 x Line 55 / 100]					
57. Blended Tax R	Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]	Total) x 100[		'		

Informational Tax Rate Data Form A, Page 4 of 4

	Informational Tax Rate Data For Political Subdivisions Other		Separate Rate on	i Each Sub	(20 Class of Prope
	Name of Political Subdivision	Political Subdivision Code	Purpose of Lev	vy	
	The final version of this form MUS Calculation of New Voter Approved		orward to the State	e Auditor's	Office.
ce the prior y sting tax or ap	ear tax rate computation, some political oproved a new tax, Form B is designed	subdivisions may have held election to document the election.	as where voters app	roved an inc	rease in an
Date of E	Election				
Ballot La Attach a s	inguage sample ballot or state the proposition po	sed to the voters exactly as it appeare	ed on the ballot.		· <b>-</b> ·
Election I	Results				
			(Y	ES)	(NO)
Expiratio Enter the l	n Date ast year the levy will be in effect, if app		(Y	ES)	(NO)
Expiratio Enter the l	n Date		(Y	ES)	(NO)
Expiratio Enter the l Amount of (An "Incre	n Date ast year the levy will be in effect, if apport increase Approved by Voters (if this ase of or an "Increase by") te Approved by Voters (if this is an experience)	is is an increase to an existing rate).  OR	(Y		(NO)
Expiratio Enter the l Amount o (An "Incre Stated Ra	n Date ast year the levy will be in effect, if apport increase Approved by Voters (if this ase of or an "Increase by") te Approved by Voters (if this is an experience)	is is an increase to an existing rate).  OR	(Y)	a	(NO)
Expiratio Enter the l Amount o (An "Incre Stated Ra	n Date ast year the levy will be in effect, if apport increase Approved by Voters (if this ase of or an "Increase by") te Approved by Voters (if this is an experience)	is is an increase to an existing rate).  OR	(Y)	a	(NO)
Expiratio Enter the l Amount o (An "Incre Stated Ra	n Date ast year the levy will be in effect, if apport increase Approved by Voters (if this ase of or an "Increase by") te Approved by Voters (if this is an experience)	is is an increase to an existing rate).  OR	(Y	a	(NO)
Expiratio Enter the l Amount o (An "Incre Stated Ra	n Date ast year the levy will be in effect, if apport increase Approved by Voters (if this ase of or an "Increase by") te Approved by Voters (if this is an experience)	is is an increase to an existing rate).  OR	Y)	a	(NO)
Expiratio Enter the l Amount o (An "Incre Stated Ra	n Date ast year the levy will be in effect, if apport increase Approved by Voters (if this ase of or an "Increase by") te Approved by Voters (if this is an experience)	is is an increase to an existing rate).  OR	(Y)	a	(NO)



### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

### Informational Tax Rate Data Form B

(20)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its Step I

Real Estate

tax rate

Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review. Step 2

Residential Agricultural Commercial Personal Property Prior Method Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.

Informational Tax Rate Data Summary, Line A if Increase to an Existing Rate, Otherwise 0. Voter Approved Increased Tax Rate to Adjust

### If Line 5a > 0, then Line 5a + Line 6a,

otherwise, Line 5b.

## Adjusted Prior Year Assessed Valuation

(Informational Tax Rate Data Form A, Line 10)

### Maximum Prior Year Adjusted Revenue

from Property that existed in both years Line 7 x Line 8 / 100

### 10. Consumer Price Index (CPI)

as Certified by the State Tax Commission

### 11. Permitted Revenue Growth for CPI

(Line 9 x Line 10)

### 12. Total Revenue Allowed from the Additional Voter Approved Increase

from property that existed in both years (Line 9 + Line 11)

### 13. Adjusted C urrent Year Assessed Valuation

(Form A, Line 5)

### 14. Adjusted Voter Approved Increased Tax Rate

This rate will allow the same revenue as applying the Voter Approved Rate (Line 7) to the Prior year Assessed Value (Line 8) Increased by the CPI (Line 12 / Line 13 x 100)

### 15. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011 allows taxing authorities that passed a voter approved increase after August 27, 2008 to lovy a rate that is the greater of the increase approved by voters (Line 7) or the adjusted voter approved increase (Line 14) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 10).

Enter this Rate Computed on the Informational Tax Rate Data Summary, Line C if increasing an existing levy, Otherwise, on the Informational Tax Rate Summary, Line BB if this is a new rate or a temporary rate increase.

(If Line 7 > Line 14, Then Line 7, Otherwise, Line 14)

	Fax Rate Form G For Political Subdivisions Oth	er Than School Districts With a Se	(20) eparate Rate on Each SubClass of Property
1	Name of Political Subdivision	Political Subdivision Co	ode Purpose of Levy
	NTION OF ALLOWED RECOU E WITH SECTION 137.073.3(2)		ST YEAR OF RECOUPMENT TAKEN
due to clerical corre may document these	ctions, the existing tax rate ceiling changes by filing revised cop	ng may be revised to compensate for t	the State Tax Commission or a judicial court or as the changes described above. A political subdivision ach year that is affected. These changes should be shed.
		ed to the prior year(s) tax rate forms to with the State Auditor before or at the	determine the revised assessed valuation and time the recoupment form is filed.
entitled to receive for		he revisions. The steps below determi	for up to three years to recoup the revenues it waine if a recoupment is permissible and document to
Start with the oldes	t prior year (if applicable) and	work forward to the present.	
Please provide a wri for the recoupment p		ow (or by attaching an explanation) as	to why the political subdivision would be eligible
	·		
1			
ERTIFICATION the undersigned h		set forth below is true and accurate	to the best of my knowledge and belief.
lame of Political S	ubdivision	(Telephone)	(Signature)

	Tax Rate Form G For Political Subdivisions Other	Than School	Districts With a	Separate Rate o	n Each SubClass	(20) of Property
	Name of Political Subdivision	Pol	itical Subdivision	Code	Purpose of Levy	<del></del>
	UI.ATION OF ALLOWED RECOUP ANCE WITH SECTION 137.073.3(2)(a)		CULATION OF FI	RST YEAR OF F	RECOUPMENT TA	KEN
	OMPLETE LINES I THROUGH 13 F OF THIS PAGE FOR CALCULATIN —				ER PRIOR YEAR( Personal	S) Total
After the char	ate & Locally Assessed Valuation  nges to 20 tax rate have been made.  x Rate Form A, Line 1 Total)	Residental	Agricultural	Commercial	Property	TOTAL
After the revis	ax Rate Ceiling sion to the assessed valuation was made. Rate Summary, Line F)	·				
	rmissible State & Locally Assessed tue [(Line 1 x Line 2)/100]					
4. Revised Sta (Line 1)	te & Locally Assessed Valuation					
•••	ax Rate Ceiling (Certified) x Rate Summary, Line F)			· · · · · · · · · · · · · · · · · · ·		
	& Locally Assessed Revenue roduced [(Line 4 x Line 5) / 100]		· ·			
7. Total Lost F (Line 3 - Lia	Revenue Allowed to be Recouped ne 6)					
	otal Lost Revenue (Line 7) to Zero 0, Then 0, Otherwise Line 7)					
	Due to Limiting Loss to Zero (Allocatal) - Line 8 (Total)]	te Difference to S	ubclass if Line 8 > 0	)		
	cally Assessed Valuation If Line 8 > 0  ne 8 > 0)					
	atio of Line 10 sed valuation of each subclass Line 10/Line 10 (Total)]					
	c Difference on Line 9 c Relative Ratio on Line 11 all x Line [1]			-		
3. Total (20 (Line 8 · Lin	) Lost Revenue Allowed to be Recoupe ne 12)	×d				



### Tax Rate Form G

(20\_\_)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

OR COMPLIANO			CULATION OF F	IRST YEAR OF F	RECOUPMENT T.	AKEN					
AR 20CON	APLETE LINES I THROUGH 13	•	INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)								
	d LETE MINIST THROUGH 13	FOR THE SECO	OND PRIOR YEAR	R (IF APPLICABL	E)						
		D. 41. (1)	Real Estate		Personal						
After the changes	& Locally Assessed Valuation to 20tax rate(s) have been made, the Form A, Line 1 Total)	Residential	Agricultural	Commercial	Property	Total					
	ate Ceiling to the assessed valuation was made. te Summary, Line F)										
	sible State & Locally Assessed (Line 1 x Line 2) / 100]										
Revised State & (Line 1)	Locally Assessed Valuation										
_	ate Ceiling (Certified) se Summary, Line F)										
	Locally Assessed Revenue leed [(Line 4x Line 5) / 100]										
Total Lost Rever (Line 3 - Line 6)	nue Allowed to be Recouped										
	Lost Revenue (Line 7) to Zero ten 0, Otherwise Line 7)	- W.E									
Difference Duc (Line 7 (Total) - I	to Limiting Loss to Zero (Allocat Line 8 (Total)]	e Difference to Sub	oclass if Line 8 > 0)								
Revised Locally of Subclass If I	•										
	of Line 10 i valuation of each subclass c 10 / Line 10 (Total)]	et.									
	ifference on Line 9 elative Ratio on Line 11 : Line 11}										
Total (20 ) L	ost Revenue Allowed to be Recoup	ed									

N	same of Political Subdivision	Pol	itical Subdivision	Code	Purpose of Levy	
INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)						
EAR 20 COM	PLETE LINES 1 THROUGH 13	FOR THE PRIC	DR YEAR (IF APP) Real Estate	LICABLE)	Personal	
After the changes to	Locally Assessed Valuation  20_ tax rate(s) have been made.  e Form A, Line 1 Total)	Residential	Agricultural	Commercial	Property	Total
	te Coiling of the assessed valuation was made. Summary, Line F)					
	ble State & Locally Assessed Line 1 x Line 2) / 100]					
Revised State & I (Line 1)	ocally Assessed Valuation		-			
Original Tax Rate	te Ceiling (Certified) Summary, Line F)					
	ocally Assessed Revenue red [(Line 4x Line 5) / 100]					
Total Lost Reven (Line 3 - Line 6)	ue Allowed to be Recouped					
	ost Revenue (Line 7) to Zero in 0, Otherwise Line 7)					
Difference Due t [Line 7 (Total) - L	o Limiting Loss to Zero (Allocatine 8 (Total)]	e Difference to Sul	oclass if Line 8 > 0)			
. Revised Locally of Subclass If L (Line 1 IF Line 8	•					
	of Line 10 valuation of each subclass 10 / Line 10 (Total)]					
	ference on Line 9 ative Ratio on Line 11 Line [1]					
Total (20) Los (Linc 8 - Line 12	st Revenue Allowed to be Recoup )	ed				

	For Political Subdivisions Other					of Property
	Name of Political Subdivision	Pol	itical Subdivision	Code	Purpose of Levy	
	DLATION OF ALLOWED RECOUNTED HER SECTION 137.073.3(2)(		CULATION OF FI	RST YEAR OF F	RECOUPMENT TAI	KEN
ETERMINATI	ON OF RECOUPMENT RATE(S)	ı	Real Estate		Personal	
		Residential	Agricultural	Commercial	Property	Total
	e Loss Allowed to be Recouped of Line 13 for Each Year Recouping)					
	red to Recoup in Current Year (Do N	Not Enter Less tha	n Line 13 of the Thi	ird Prior Year		
Nor More than	Line 14)		· · · · · · · · · · · · · · · · · · ·		<del></del>	
Total Current	t Year (20) State & Locally Assesse	d Property				
[Current (20_	_) Tax Rate Form A, Line 1]					
	Levied to Partially or Fully Recou	p the				
	5/Line 16) v 1001					
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lind to be Completed to Continue this venue on Line 13 of the Second Prior Year (	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		
mplete lines 1 rm H will Nee Portion of rev	8 and 19 IF Line 15 is less than Lied to be Completed to Continue this venue on Line 13 of the Second Prior	s Recoupment is or Year (20)	reserved for secon	d year of recoupt		

Name of Political Subd	ivision	Poli	tical Subdivision C	ode 1	Purpose of Levy	
Assessment reductions ordered after tax rate evied in a subsequent year to replace the relevenue lost in one year. A three-year period evenues. Tax Rate Form H is used to docur Before completion of this form, Tax COMPUTATION OF RECOUPMENT RA	venue lost (see and following the ment the revenue ax Rate Form	Fax Rate f year in w remainin	form G). A political chich the loss occur ag to be recouped as	il subdivision may red is allowed by id the allowable r	y choose not to fully statute for recouping ecoupment rate whe	recoup the
OWIPUTATION OF RECOUPMENT RA	<del>_</del>	ential	Agricultural	Commercial	Personal	Total
Total Revenue Lost Due to Assessme (Calculated in a previous year on Tax Rate	nt Reductions		- Agriculturi		101301111	
Revenue Recouped in Prior Year(s)  Year  a. Assessed Valuation		·				
b. Recoupment Rate (Certified)				<u></u>		
c. Revenue Recouped [(Linc 2a x 2b) / 10	00]					
Year d. Assessed Valuation						
c. Recoupment Rate (Certified)						
f. Revenue Recouped [(Line 2d x 2e) / 10						
Total Revenue Recouped in Prior Yes (Line 2c + Line 2f)	ar(s)					
Revenue Remaining to be Recouped (Line 1 - Line 3)			·			
Revenue Desired to be Recouped in the The law provides for recoupment no fur third prior year. Any lost revenue from not recouped will be waived. (Must be	ther back than the the third prior y	ne				
. Total Current Year Assessed Valuation Obtained from the County Clerk or Assess (Tax Rate Form A, Line 1)						
. Rate(s) to be Levied to Partially or Fi the Lost Revenue [(Line 5 / Line 6) x						
CERTIFICATION the undersigned hereby do certify that t	he data set forti	ı below is	s true and accurate	to the best of n	ny knowledge and	belief.
lame of Political Subdivision	(Telep	hone)	·		(Signature)	
olitical Subdivision No.	(Date)				(Print Name)	

AUTHORITY: section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013. Original rule filed March 24, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COM-MENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, Missouri 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

### Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2255—Missouri Board for Respiratory Care Chapter 1—General Rules

### PROPOSED AMENDMENT

**20 CSR 2255-1.040 Fees**. The board is amending subsections (1)(A) and (1)(B).

PURPOSE: The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of section 334.850, RSMo. Pursuant to section 334.850, RSMo, the board shall set by rule the appropriate amount of fees so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the committee for administering the provisions of sections 334.800-334.930, RSMo. Therefore, the board is reducing the fees associated with licensure.

- (1) The following fees are established by the Division of Professional Registration:
  - (A) Application for Licensure as a Respiratory Care Practitioner (Including Reciprocity Applications)

AUTHORITY: section 334.840.2, RSMo 2000, and section 334.850, RSMo Supp. 2013. This rule originally filed as 4 CSR 255-1.040. Emergency rule filed June 25, 1998, effective July 6, 1998, expired Feb. 25, 1999. Original rule filed June 25, 1998, effective Jan. 30, 1999. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 1, 2016, effective April 11, 2016, expires Jan. 18, 2017. Amended: Filed April 1, 2016.

PUBLIC COST: This proposed amendment will cost state agencies or political subdivisions approximately four thousand five hundred twenty dollars (\$4,520) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

PRIVATE COST: This proposed amendment will save private entities approximately four thousand five hundred twenty dollars (\$4,520) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Board for Respiratory Care, Attention: Vanessa Beauchamp, PO Box 1335, Jefferson City, MO 65102, by facsimile to (573) 526-3489, or via email to rcp@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

### PUBLIC ENTITY FISCAL NOTE

### I. RULE NUMBER

Title 20 - Department of Insurance, Financial Institutions, and Professional Registration Division 2255 - Missouri Board for Respiratory Care Chapter 1 - General Rules PROPOSED AMENDMENT - 20 CSR 2255-1.040 Fees

### II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Loss of Revenue	
Missouri Board for Respiratory Care		\$4,520.00
	Total Loss of Revenuc Annually for the Life of the Rule	\$4,520.00

### III. WORKSHEET

See Private Entity Fiscal Note.

### IV. ASSUMPTION

1. The total loss of revenue is based on the cost savings to private entities reflected in the Private Fiscal Note filed with this rule.

### PRIVATE ENTITY FISCAL NOTE

### I. RULE NUMBER

Title 20 - Department of Insurance, Financial Institutions, and Professional Registration Division 2255 - Missouri Board for Respiratory Care Chapter 1 - General Rules PROPOSED AMENDMENT - 20 CSR 2255-1.040 Fees

### II. SUMMARY OF FISCAL IMPACT

Estimate the number of entities by class which would likely be affected by the adoption of the proposed amendment:	Classification by type of the business entities which would likely be affected:	Estimated biennial cost savings with compliance of the amendment by affected entities:
300	Respiratory Care Practitioner Application Fee - \$15 Decrease	\$4,500.00
1	Respiratory Care Practitioner Temporary Permit Fee - \$20 Decrease	\$20.00
	Estimated Annual Cost Savings for the Life of the Rule	\$4,520.00

### III. WORKSHEET

See table above.

### IV. ASSUMPTIONS

- 1. The board estimates 300 applicants for respiratory care therapist licensure and 1 applicant for temporary respiratory care permit licensure.
- It is anticipated that the total savings will recur annually for the life of the rule, may vary with inflation, and is expected to increase at the rate projected by the Legislative Oversight Committee.
- 3 The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of sections 334.850, RSMo. Pursuant to section 334.850, RSMo, the board shall set by rule the appropriate amount of fees so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the committee for administering the provisions of Chapter 334.800-334.930, RSMo. Therefore, the board is reducing the fees associated with renewal.

### Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2267—Office of Tattooing, Body Piercing, and Branding Chapter 2—Licensing Requirements

### PROPOSED RULE

# 20 CSR 2267-2.032 Military Training to Meet Requirements for Licensure $\,$

PURPOSE: This rule requires the division to accept evidence of military education, training, or service to be applied toward the requirements for licensure.

- (1) Any applicant for licensure may, as part of the evidence of meeting the requisite educational and/or training requirements for licensure, submit evidence of military experience as a member of the military.
- (2) The division shall review the evidence submitted and, if appropriate, make additional inquiry of the applicant to determine the scope and duties of the military experience to determine whether the military experience shall be counted towards the qualifications for licensure.
- (3) In its review of the military experience, the division shall evaluate the content and nature of the military experience to determine whether that military experience shall count towards the education, training, or service requirements for licensure. The division shall construe liberally the military experience in determining whether it will count towards the education, training, or service requirements for licensure.
- (4) "Military experience" shall mean education, training, or service completed by an applicant while a member of the United States armed forces or reserves, the national guard of any state, the military reserves of any state, or the naval militia of any state.

AUTHORITY: sections 324.007 and 324.522, RSMo Supp. 2013. Original rule filed March 29, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

### Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2267—Office of Tattooing, Body Piercing, and Branding Chapter 2—Licensing Requirements

### PROPOSED RULE

### **Military Members**

PURPOSE: This rule sets forth the procedures for licensees and registrants who are members of any United States or State of Missouri military, pursuant to section 41.950, RSMo, who have served on active military duty, pursuant to section 41.950, RSMo. Specifically, the rule sets forth procedures for the renewal of a license or registration, for completing obligations of the division, and for discipline of a license or registration.

- (1) Any individual holding a current license or registration that is engaged in the performance of active military duty who has their license or registration lapse while performing such military service, may renew or reinstate such license or registration without penalty by—
- (A) Filing with the division a Notice of Active Military Duty on a form provided by the division or by written communication accepted by the division that shall be signed and dated by the individual and shall contain the individual's name, address, the type of license or registration, license or registration number, and the date of active duty activation, and shall be accompanied by a copy of the individual's active duty orders or other evidence sufficient for the division to determine the dates of active military duty; and
- (B) Filing such Notice of Active Military Duty or accepted written communication with the division no later than sixty (60) days after completion of the active duty military service.
- (2) Upon receipt and approval of the Notice of Active Military Duty or accepted written communication, the division shall reinstate the individual's license or registration with no further requirements.
- (3) If a licensee or registrant fails to take any required action or fails to meet any required obligation of the division while the licensee or registrant is on active military duty, the licensee or registrant shall have at least one hundred eighty (180) days after the end of his or her active military duty to take those actions or fulfill those obligations before any administrative action can be taken by the division.
- (4) If the division desires to initiate disciplinary action, administrative action, or any other proceeding where the licensee or registrant is a necessary party and the licensee or registrant is on active military duty, the division shall stay such action or proceeding until at least sixty (60) days after the licensee or registrant returns from active duty.

AUTHORITY: sections 41.950 and 324.522, RSMo Supp. 2013. Original rule filed March 29, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order of rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*, an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

he agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its Order of Rulemaking for publication in the Missouri Register begins either: 1) after the hearing on the Proposed Rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

### Title 2—DEPARTMENT OF AGRICULTURE Division 70—Plant Industries Chapter 25—Pesticides

### ORDER OF RULEMAKING

By the authority vested in the Department of Agriculture under section 281.065, RSMo Supp. 2015, the director amends a rule as follows:

2 CSR 70-25.065 Acceptable Insurance and Bond Forms for Commercial Applicators is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2016 (41 MoReg 73). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION Division 20—Division of Learning Services Chapter 300—Office of Special Education

### ORDER OF RULEMAKING

By the authority vested in the State Board of Education under section 161.092, RSMo Supp. 2014, and section 162.685, RSMo 2000, the

board hereby amends a rule as follows:

5 CSR 20-300.110 is amended.

A notice of proposed rulemaking was not published because state program plans required under federal education acts or regulations are specifically exempt under section 536.021, RSMo. During December 2015 and January 2016, the Office of Special Education conducted two (2) public hearing webinars regarding proposed changes to the Part B State Plan implementing the Individuals with Disabilities Education Act (IDEA).

This rule becomes effective thirty (30) days after publication in the *Code of State Regulations*. This rule describes Missouri's services for children with disabilities, in accordance with Part B of the Individuals with Disabilities Education Act (IDEA).

- **5 CSR 20-300.110 Individuals with Disabilities Education Act, Part B.** This order of rulemaking amends section (2) and amends the incorporated by reference material, *Regulations Implementing Part B of the Individuals with Disabilities Education Act*, to bring the program plan in compliance with federal statutes.
- (2) The content of this state plan for the Individuals with Disabilities Education Act (IDEA), Part B, which is hereby incorporated by reference and made a part of this rule, meets the federal statute and Missouri's compliance in the following areas. A copy of the IDEA, Part B (revised February 2016) is published by and can be obtained from the Department of Elementary and Secondary Education, Office of Special Education, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: section 161.092, RSMo Supp. 2014, and section 162.685, RSMo 2000. This rule previously filed as 5 CSR 70-742.140. Original rule filed April 11, 1975, effective April 21, 1975. For intervening history, please consult the **Code of State Regulations**. Amended: Filed March 25, 2016, effective June 30, 2016.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

### Title 9—DEPARTMENT OF MENTAL HEALTH Division 10—Director, Department of Mental Health Chapter 5—General Program Procedures

### ORDER OF RULEMAKING

By the authority vested in the director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, the Department of Mental Health adopts a rule as follows:

9 CSR 10-5.250 Screening and Assessment for Behavioral Changes is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 15, 2016 (41 MoReg 80). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

### Title 9—DEPARTMENT OF MENTAL HEALTH Division 45—Division of Developmental Disabilities Chapter 3—Care and Habilitation

### ORDER OF RULEMAKING

By the authority vested in the director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, Department of Mental Health rescinds a rule as follows:

9 CSR 45-3.020 Individualized Supported Living Services— Definitions is rescinded.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 15, 2016 (41 MoReg 80–81). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 9—DEPARTMENT OF MENTAL HEALTH Division 45—Division of Developmental Disabilities Chapter 5—Standards for Community-Based Services

### ORDER OF RULEMAKING

By the authority vested in the director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, Department of Mental Health rescinds a rule as follows:

**9 CSR 45-5.040** Missouri Alliance for Individuals with Developmental Disabilities **is rescinded**.

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 15, 2016 (41 MoReg 81). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

### Title 11—DEPARTMENT OF PUBLIC SAFETY Division 45—Missouri Gaming Commission Chapter 5—Conduct of Gaming

### ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2013, the commission amends a rule as follows:

11 CSR 45-5.070 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on December 15, 2015 (40 MoReg 1878–1879). Changes have been made to the text of the proposed amendment, so it is reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on January 20, 2016. Two (2) people attended the public hearing. Michael Gold submitted written comments by mail; he also provided oral comments at the public hearing. One (1)

comment was also received from an MGC staff member.

Comments #1-6 were provided both orally and written. Comments #7-8 were provided orally at the public hearing. Comment # 9 was provided by an MGC staff member.

COMMENT #1: Mr. Gold suggested the language be changed to require the payout percentage signs to be posted at each entrance to the gaming floor instead of at one (1) entrance.

RESPONSE AND EXPLANATION OF CHANGE: The commission agrees with the suggestion and made the requested change.

COMMENT #2: Mr. Gold suggested the language be changed to require the payout percentage signs to be posted at each cage, instead of at the main cashier cage.

RESPONSE AND EXPLANATION OF CHANGE: The commission agrees with the suggestion and revised the language to require the sign to be displayed at each cage that redeems tickets.

COMMENT #3: Mr. Gold suggested the rule should include a detailed description of the location, size, shape, color of the background, font type, font size, font color, and that the font color must be sharply contrasting to the display background color on the payout percentage display signs. He also suggested the rule should describe the manner in which the payout percentage sign shall be displayed (hung, mounted, or freestanding). He stated that by adding the descriptions, the subjectivity of the word "conspicuously" could be eliminated or reduced.

RESPONSE: Commission staff believes the language of the proposed rule and the changes made in response to other comments are sufficient to ensure that the signs will be clearly visible to patrons. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #4: Mr. Gold noted the proposed language did not include a schedule for the Missouri Gaming Commission to inspect the signs, a schedule of penalties when a casino fails to comply with 11 CSR 45-5.070, and the procedure by which compliance or noncompliance would be determined by the Missouri Gaming Commission. He included examples and photographs of payout percentage signs.

RESPONSE: The purpose of the regulations is to set out standards for the Class B Licensee when conducting business in the State of Missouri. MGC is tasked with monitoring compliance, enforcing the regulations, and administering disciplinary action when appropriate. Making the suggested changes would eliminate the discretion afforded the commission in carrying out its duties. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #5: Mr. Gold suggested the rule be changed to require the casinos to post the slot hold for one (1) cent machines and the aggregate slot hold for all other denominations of slot machines, instead of the aggregate payout percentage for all slot machines. He reasoned this would draw attention to the fact that the hold on one (1) cent machines is typically twice the aggregate hold of the other denominations of slot machines. He also noted he believes patrons have a better understanding of the "hold percentage" rather than the "payout percentage." He submitted examples illustrating the hold and payout percentage for each denomination of slot machines for casinos in Missouri.

RESPONSE: The commission believes patrons better understand the meaning of the term "payout percentage" because it is self-explanatory and is the term most commonly used, whereas the term "hold percentage" is more of an industry term used by casino management. Additionally, the use of the term "payout percentage" is consistent with other gaming statutes and regulations. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #6: Mr. Gold suggested the statement, "For more information on payout percentages by denomination visit www.mgc.dps.mo.gov", be removed from the payout percentage signs for the following reasons: 1) his belief that the sign should show the hold for one (1) cent slot machines and the aggregate slot hold for all other denominations of slot machines; 2) his belief that casino patrons without access to the internet would be treated unequally to those patrons who have access to an internet connection; and 3) his belief that this suggested language is the Missouri Gaming Commission's attempt to establish its website and everything contained thereon to be "common knowledge."

RESPONSE: The commission believes this language is necessary for patrons who do have Internet access and may be interested in this information. In addition, it is consistent with the State's e-government initiative to provide web-based services to the public. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #7: Mr. Gold suggested the rule be changed to require the casinos to print on the back of the slot machine tickets the hold percentages for slot machines for the prior two (2) months.

RESPONSE: The commission believes making this change would be cost-prohibitive, in light of any possible benefit gained. Furthermore, this information is available on the commission's website (mgc.dps.mo.gov). No changes have been made to the proposed amendment as a result of this comment.

COMMENT #8: Mr. Gold requested that the rule be withdrawn until the commission can conduct further review and the rule can be completely reworked.

RESPONSE: The commission began the process of amending this regulation specifically in response to a written request from this commenter. To withdraw the rule at this time would result in further delays in revising this regulation. The commission already has the relevant information necessary to propose the amendment. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #9: An MGC staff member recommended removing "on the front of" from the first sentence to allow the signs to be conspicuously placed as required by the proposed last sentence since the design of each cage is unique and not all cages could have the sign conspicuously placed on the front of the cage.

RESPONSE AND EXPLANATION OF CHANGE: The commission agrees and the change was made as requested.

# 11 CSR 45-5.070 Payout Percentage for Electronic Gaming Devices

(1) A holder of a Class B license shall, by the tenth day of each calendar month, display signage containing the actual aggregate payout percentage to the nearest one-tenth percent (0.1%) of all the electronic gaming devices in operation during the previous month and the following statement "For more information on payout percentages by denomination visit www.mgc.dps.mo.gov." The signs shall be conspicuously placed so they can be readily seen by patrons at each patron entrance to the gaming floor and at each cashier cage that redeems tickets.

### Title 11—DEPARTMENT OF PUBLIC SAFETY Division 45—Missouri Gaming Commission Chapter 9—Internal Control System

### ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2013, the commission amends a rule as follows:

# 11 CSR 45-9.117 Minimum Internal Control Standards (MICS)—Chapter Q is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on December 15, 2015 (40 MoReg 1879). No changes have been made to the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter Q. No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on January 20, 2016. Two (2) people attended the public hearing. No comments were made at the public hearing and no written comments were received.

# Title 15—ELECTED OFFICIALS Division 60—Attorney General Chapter 8—Unfair Practices

### ORDER OF RULEMAKING

By the authority vested in the attorney general under section 407.020, RSMo Supp. 2014, and section 407.145, RSMo 2000, the attorney general adopts a rule as follows:

15 CSR 60-8.100 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 15, 2016 (41 MoReg 93). The subsection with changes is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The attorney general received eight (8) comments on the proposed rule.

COMMENT #1: Sheryl Wright, Encore Capitol Group, supports the proposed rule and states that applying its definition of unfair practice to the entire debt collection industry will protect consumers.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #2: William R. Bartmann, CFS2 Inc., "strongly supports" protecting consumers from the harm caused by abusive debt collection practices as outlined in the proposed rule.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #3: Gina Chiala, Heartland Center for Jobs and Freedom, and Dale K. Irwin, Slough Connealy Irwin & Madden, support the proposed rule and suggest it be amended in part "to declare all lawsuits for debts not actually owed an unfair practice."

RESPONSE: The suggested change would sweep too broadly by rendering every unsuccessful prosecution of debt an unfair practice, thereby upsetting the fair balance the proposed rule attempts to strike between fairness to consumers and legitimate debt collection practices. No changes have been made to the rule as a result of this comment.

COMMENT #4: Donald A. Horowitz, Missouri Creditors Bar, Inc., opposes the rule on three (3) primary bases. First, the comment asserts that the rule exceeds the scope of the Attorney General's authority under the Missouri Merchandising Practices Act (MMPA) in Chapter 407, RSMo. Second, the comment notes that consumers already have other adequate remedies available to protect them from the practices outlined in the rule. Third, the comment concludes that

subsection (1)(C) is "vague" and should be amended to clarify what is not covered by that subsection.

RESPONSE AND EXPLANATION OF CHANGE: First, the comment cites an appellate court case, State ex rel. Koster v. Portfolio Recovery Associates, LLC, 351 S.W.3d 661 (Mo. App. 2011), as the basis for its position that the rule exceeds the scope of the MMPA. The Supreme Court expressly overruled that case in Conway v. CitiMortgage, Inc., 438 S.W.3d 410, 415-16 (Mo. 2014), holding that loan collection procedures, whether initiated by a loan originator or a loan servicer, are subject to the MMPA. Second, cases interpreting the MMPA and the plain statutory language of the MMPA indicate that it is intended as a supplement to other remedies consumers may have available individually, in addition to authorizing the attorney general to protect consumers by bringing a civil action or filing criminal charges. Third, as the proposed rule states, if a court with jurisdiction holds a contract or related debt void, filing or threatening to file a civil action on the basis of that debt is an unfair practice. The language in the proposed rule is not vague. However, we have added the phrase "or unenforceable" following "void" to subsection (1)(C) to address this concern.

COMMENT #5: The Center for Responsible Lending supports the proposed rule and suggests amending it by adding language declaring it an unfair practice: 1) "if such lender threatens or commences a collection lawsuit against a consumer with no intent of bringing such lawsuit or proving the debt;" and 2) "for any person to assess fees and interest above the usury limit without written documentation evidencing an agreement to pay the higher interest or fees."

RESPONSE: The first suggested change limits its impact to the "lender" and adds an intent element otherwise not present. In contrast, the proposed rule applies to any individual or corporation acting in the proscribed manner and avoids adding the evidentiary hurdles associated with proving intent. The second suggested change does not address the propriety of bringing a particular civil action and therefore is beyond the targeted conduct of this proposed rule. Additionally, section 408.020, RSMo already caps interest rates at nine percent (9%) per annum except when another rate has been agreed to by the parties. No changes have been made to the rule as a result of this comment.

COMMENT #6: Susan K. Lutton, Mid-Missouri Legal Services Corporation, supports the rule and states that it would preclude hundreds, if not thousands, of unfair and financially crippling debt collection cases and related judgments obtained by creditors against low-income Missouri debtors each year.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #7: Robert L. Swearingen, Legal Services of Eastern Missouri, Inc., supports the rule, stating that it will "even the playing field and protect consumers from abusive debt collection practices." RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #8: Montague Simmons, Organization for Black Struggle; Rev. Dr. Cassandra Gould, Missouri Faith Voices; Nancy Cross, SEIU MO/KS State Council; Barbara Paulus, Women's Voices Raised for Social Justice; Joan Bray, Consumers Council of Missouri; Rev. Karen Anderson, Metropolitan Congregations United; Jeanette Mott Oxford, Empower Missouri; Bradley Harmon, Communications Workers of America Local 6355; Rev. Michelle Scott-Huffman, Faith Voices for Jefferson City; and Rev. Susan G. McCann, Communities Creating Opportunity, "support strong new laws to prevent unfair debt collection practices in our state," "appreciate the Attorney General's efforts to make rules aimed at stopping ... unfair practices," and suggest amending the proposed rule. They support the rule's application to debt "that is primarily for personal, family, or household purposes" and suggest that it be amended to

apply to debt from "credit cards, medical bills, utility bills and others." They also suggest adding language declaring it an unfair practice to bring "lawsuits without ever intending to actually prove they owned the debt or the debt was owed."

**Orders of Rulemaking** 

RESPONSE: By its own terms, the MMPA applies to "objects, wares, goods, commodities, intangibles, real estate [and] services" so the first suggested change would be redundant. As written, the proposed rule avoids the evidentiary hurdles associated with proving intent. No changes have been made to the rule as a result of this comment

# 15 CSR 60-8.100 Threatening to File or Filing Suit on Certain Consumer Debt

- (1) It is an unfair practice for any person to threaten to file a civil action, or to file a civil action, for a debt that is primarily for personal, family, or household purposes, if such debt has been—
- (C) Declared void or unenforceable by a court of competent jurisdiction; or

### Title 15—ELECTED OFFICIALS Division 60—Attorney General Chapter 8—Unfair Practices

### ORDER OF RULEMAKING

By the authority vested in the attorney general under section 407.020, RSMo Supp. 2014, and section 407.145, RSMo 2000, the attorney general adopts a rule as follows:

15 CSR 60-8.110 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 15, 2016 (41 MoReg 93). The subsection with changes is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The attorney general received eight (8) comments on the proposed rule.

COMMENT #1: Sheryl Wright, Encore Capitol Group, supports the proposed rule and states that applying its definition of unfair practice to the entire debt collection industry will protect consumers.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #2: William R. Bartmann, CFS2 Inc., "strongly supports" protecting consumers from the harm caused by abusive debt collection practices as outlined in the proposed rule. He suggests the proposed rule be amended to include a "'bright-line' definition of 'valuable consideration'" to protect against debt collectors who interpret that phrase to mean "something nominal in value."

RESPONSE: Based upon their plain meaning, particularly in a legal context, "something nominal in value" does not equate "valuable consideration." What constitutes "valuable consideration" depends in whole or in part upon the circumstances of the particular parties and transaction in question such that a bright-line test would be impracticable. No changes have been made to the rule as a result of this comment.

COMMENT #3: Gina Chiala, Heartland Center for Jobs and Freedom, and Dale K. Irwin, Slough Connealy Irwin & Madden, support the proposed rule and suggest it be amended in part "to declare all lawsuits for debts not actually owed an unfair practice." RESPONSE: The suggested change would sweep too broadly by rendering every unsuccessful prosecution of debt an unfair practice,

thereby upsetting the fair balance the proposed rule attempts to strike between fairness to consumers and legitimate debt collection practices. No changes have been made to the rule as a result of this comment.

COMMENT #4: Donald A. Horowitz, Missouri Creditors Bar, Inc., opposes the rule on three (3) primary bases. First, it asserts that the rule exceeds the scope of the Attorney General's authority under the Missouri Merchandising Practices Act (MMPA) in Chapter 407, RSMo. Second, it notes that consumers already have other adequate remedies available to protect them from the practices outlined in the rule. Third, it concludes that subsection (1)(C) is "vague" and should be amended to clarify what is not covered by that subsection.

RESPONSE AND EXPLANATION OF CHANGE: First, the comment cites an appellate court case, State ex rel. Koster v. Portfolio Recovery Associates, LLC, 351 S.W.3d 661 (Mo. App. 2011), as the basis for its position that the rule exceeds the scope of the MMPA. The Supreme Court expressly overruled that case in Conway v. CitiMortgage, Inc., 438 S.W.3d 410, 415-16 (Mo. 2014), holding that loan collection procedures, whether initiated by a loan originator or a loan servicer, are subject to the MMPA. Second, cases interpreting the MMPA and the plain statutory language of the MMPA indicate that it is intended as a supplement to other remedies consumers may have available individually, in addition to authorizing the attorney general to protect consumers by bringing a civil action or filing criminal charges. Third, as the proposed rule states, if a court with jurisdiction holds a contract or related debt void, filing or threatening to file a civil action on the basis of that debt is an unfair practice. The language in the proposed rule is not vague. However, we have added the phrase "or unenforceable" following "void" in subsection (1)(C) to address this concern.

COMMENT #5: The Center for Responsible Lending supports "strong rules against unfair practices" and suggests amending the proposed rule by striking the phrase "to seek or obtain without valuable consideration a reaffirmation of" and replacing it with "to sue, collect, or attempt to collect."

RESPONSE: Adopting the proposed changes would render this rule nearly identical to proposed rule 15 CSR 60-8.100. No changes have been made to the rule as a result of this comment.

COMMENT #6: Susan K. Lutton, Mid-Missouri Legal Services Corporation, supports the rule and states that it would preclude hundreds, if not thousands, of unfair and financially crippling debt collection cases and related judgments obtained by creditors against low-income Missouri debtors each year.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #7: Robert L. Swearingen, Legal Services of Eastern Missouri, Inc., supports the rule, stating that it will "even the playing field and protect consumers from abusive debt collection practices." RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #8: Montague Simmons, Organization for Black Struggle; Rev. Dr. Cassandra Gould, Missouri Faith Voices; Nancy Cross, SEIU MO/KS State Council; Barbara Paulus, Women's Voices Raised for Social Justice; Joan Bray, Consumers Council of Missouri; Rev. Karen Anderson, Metropolitan Congregations United; Jeanette Mott Oxford, Empower Missouri; Bradley Harmon, Communications Workers of America Local 6355; Rev. Michelle Scott-Huffman, Faith Voices for Jefferson City; and Rev. Susan G. McCann, Communities Creating Opportunity, "support strong new laws to prevent unfair debt collection practices in our state," "appreciate the Attorney General's efforts to make rules aimed at stopping ... unfair practices," and suggest amending the proposed rule. They would change the proposed rule to "prohibit the resurrection of debt that a borrower clearly does not owe" and suggest changing the rule so that it applies to "any"

debt.

RESPONSE: The proposed rule does "prohibit the resurrection of debt that a borrower clearly does not owe" by expressly prohibiting reaffirmation of four (4) categories of non-existent debt. Because the rule is promulgated pursuant to the MMPA, its scope is coterminous with the MMPA's broad reach yet it cannot be extended to all debt. No changes have been made to the rule as a result of this comment.

# 15 CSR 60-8.110 Reaffirmation of Consumer Debt Without Valuable Consideration

- (1) It is unfair practice to seek or obtain without valuable consideration a reaffirmation of an obligation arising out of any debt that is primarily for personal, family, or household purposes, and—
- (C) That has been declared void or unenforceable by a court of competent jurisdiction; or

### Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2270—Missouri Veterinary Medical Board Chapter 2—Licensure Requirements for Veterinarians

### ORDER OF RULEMAKING

By the authority vested in the Missouri Veterinary Medical Board under sections 340.210 and 340.247, RSMo 2000, the board amends a rule as follows:

### 20 CSR 2270-2.052 Faculty Licensure is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2016 (41 MoReg 93–94). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

This section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs, and other items required to be published in the *Missouri Register* by law.

Title 19—DEPARTMENT OF HEALTH AND SENIOR SERVICES
Division 60—Missouri Health Facilities Review Committee
Chapter 50—Certificate of Need Program

# NOTIFICATION OF REVIEW: APPLICATION REVIEW SCHEDULE

The Missouri Health Facilities Review Committee has initiated review of the applications listed below. A decision is tentatively scheduled for May 24, 2016. These applications are available for public inspection at the address shown below:

### **Date Filed**

Project Number: Project Name City (County) Cost, Description

### 4/1/16

**#5307 NT:** Putnam County Care Center Unionville (Putnam County) \$1,944,037, Renovate and modernize 60-bed SNF

### 4/11/16

**#5311 HT:** Mercy Hospital Springfield Springfield (Greene County) \$2,257,435, Replace Linear Accelerator

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by May 12, 2016. All written requests and comments should be sent to—

### Chairman

Missouri Health Facilities Review Committee c/o Certificate of Need Program 3418 Knipp Drive, Suite F PO Box 570 Jefferson City, MO 65102 For additional information contact Alicia Wieberg, (573) 751-6403. The Secretary of State is required by sections 347.141 and 359.481, RSMo 2000, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to dissolutions@sos.mo.gov.

# NOTICE OF DISSOLUTION OF LIMITED LIABILITY COMPANY TO ALL CREDITORS AND CLAIMANTS AGAINST SMS REAL ESTATE COMPANY, L.L.C.

On March 3, 2016, SMS Real Estate Company, L.L.C., a Missouri limited liability company, filed a Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

You are hereby notified that if you believe you have a claim against SMS Real Estate Company, L.L.C., you must submit a summary in writing of the circumstances surrounding your claim to: Bradshaw, Steele, Cochrane, Berens & Billmeyer, L.C., Attn: Keith H. Holland, 3113 Independence, P.O. Box 1300, Cape Girardeau, MO 63702-1300. The summary of your claim must include the following information: (1) the name, address and telephone number of the claimant, (2) the amount of the claim, (3) the date the event on which the claim is based occurred, and (4) a brief description of the nature of the debt or the basis for the claim.

All claims against SMS Real Estate Company, L.L.C. will be barred unless the proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

# NOTICE OF DISSOLUTION OF LIMITED LIABILITY COMPANY TO ALL CREDITORS AND CLAIMANTS AGAINST CAPE CUSTARD COMPANY, L.L.C.

On March 3, 2016, Cape Custard Company, L.L.C., a Missouri limited liability company, filed a Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

You are hereby notified that if you believe you have a claim against Cape Custard Company, L.L.C., you must submit a summary in writing of the circumstances surrounding your claim to: Bradshaw, Steele, Cochrane, Berens & Billmeyer, L.C., Attn: Keith H. Holland, 3113 Independence, P.O. Box 1300, Cape Girardeau, MO 63702-1300. The summary of your claim must include the following information: (1) the name, address and telephone number of the claimant, (2) the amount of the claim, (3) the date the event on which the claim is based occurred, and (4) a brief description of the nature of the debt or the basis for the claim.

All claims against Cape Custard Company, L.L.C. will be barred unless the proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

### Notice of Winding Up of Limited Liability Company to All Creditors of and All Claimants Against Bond Brand Loyalty LLC

On March 11, 2016, Bond Brand Loyalty LLC, a Missouri limited liability company (the "Company"), filed its Notice of Winding Up for a Limited Liability Company with the Missouri Secretary of State.

Any claims against the Company must be sent to: Bond Brand Loyalty LLC, c/o Maritz Holdings Inc., Attn: Legal Department, 1375 North Highway Drive, Fenton, MO 63099. Each claim must include the name, address and phone number of claimant; amount of the claim; basis for the claim; and documentation of the claim.

All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the date of publication of this notice.

NOTICE OF DISSOLUTION
TO ALL CREDITORS OF
AND CLAIMANTS AGAINST
SCS HEATHER FUND, INC.

SCS HEATHER FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on March 28, 2016. Any and all claims against SCS HEATHER FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital Partners, 190 Carondelet Plaza, Suite 1500, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against SCS HEATHER FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

### "NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY

TO ALL CREDITORS AND CLAIMANTS AGAINST SherRock Products, LLC, a Missouri liability company (the "Company"):

You are hereby notified that dissolution of the Company was authorized by the member(s) effective December 31, 2015. All persons having claims against the Company must present their claims in writing and mail their claims to:

John Sherwood, Managing Member 2135 S. Eastgate Avenue Springfield, MO 65809

A claim against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this Notice. In order to file a claim with the Company, you must furnish the following: (a) the name, address and telephone number of the claimant; (b) the amount claimed; (c) a description of the nature of the debt or the basis of the claim; (d) the date or dates the claim accrued; and (e) if the claim is founded on a writing, a copy of the writing."

### Notice of Dissolution to All Creditors of and Claimants Against C n C investments LLC

Notice is hereby given that on February 24, 2016, C n C investments LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

Said Company requests that all persons and organizations who have claims against the Company present their claims immediately by letter to: C n C investments LLC, P.O. Box 257, Raymore, Missouri 64083.

All claims must include the following: (1) the name, address, telephone number and e-mail address of the claimant; (2) the amount of the claim; (3) the date on which the claim arose; (4) the basis for the claim; and (5) documentation of the claim.

All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this Notice.

MISSOURI REGISTER

# Rule Changes Since Update to Code of State Regulations

May 2, 2016 Vol. 41, No. 9

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*, citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year—39 (2014) and 40 (2015). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

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2 CSR 30-9 0.00 Animal Health	1 CSK 10	•	ic			40 Workeg 1030
2 CSR 30-9-020	2 CSR 30-9 010			41 MoReg 301		
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2 CSR 00-04-030						
2 CSR 604-050   Grain Inspection and Warehousing			40 MoReg 1623			
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3 CSR 10-4.100						
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3 CSR 10-7.435	3 CSR 10-4.200			41 MoReg 74		
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20 CSR 1100-2.185 20 CSR 2030-6.015	Division of Credit Unions  Missouri Board for Architecta Professional		41 MoReg 245R		
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20 CSR 2193-4.010	Interior Design Council	41 WORCE 373	41 MoReg 33	41 MoReg 508	
20 CSR 2220-2.020	State Board of Pharmacy	41 MoReg 297	41 MoReg 340		
20 CSR 2220-4.010	State Board of Pharmacy	40 MoReg 1009	40 MoReg 1893	41 MoReg 449	
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16-04   Orders all departments, agencies and boards, and commissions, in the Executive Branch subject to the authority of the governor to take all executive Branch subject to the authority of the governor to take all executive Branch subject to the authority of the governor to take and ecessary action to amend initial employment applications by removing questions related to an individual's criminal history unless a criminal history unless a criminal history unless a criminal history unless a criminal history unless a criminal history unless are subject to the part of the population to the propriation of the population of severe weather that began on December 22, 2015.	Executive			<b></b>
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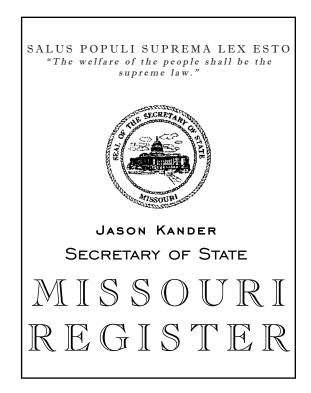
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